

# **North Dakota Assessment Sales Ratio Study 2004**



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## **2004 North Dakota Assessment Sales Ratio Study**

### ***Introduction***

The 2004 Assessment Sales Ratio Study (ASRS) has been conducted according to the provisions of North Dakota Century Code §§ 57-01-05 through 57-01-07 by the Property Tax Division of the Office of State Tax Commissioner, under the supervision of the State Supervisor of Assessments. The study is prepared to assist local assessment officials, and to recommend to the Tax Commissioner changes to be made by the State Board of Equalization in the performance of their equalization duties. This report is a synopsis of the comprehensive study. Property tax administrators, local assessing officials, and interested taxpayers utilize this information in examining the assessment levels and the uniformity of assessments throughout North Dakota.

The Study puts major emphasis on sales of improved properties in the residential and commercial categories, because the statutes require the use of market values by the local assessment officials and State Board of Equalization in the assessment and equalization of these two classes of property. Data from each of the 53 counties and 13 largest cities in North Dakota are included in the ASRS and this report.

The 2004 study includes data on sales of property occurring between January 1 and December 31, 2003. A minimum sample size of 30 sales each for residential and commercial property was required, or 10 percent of the total number of properties in each class. If the number of sales that occurred during 2003 did not meet the minimum sample size, sales of property from the prior years of 2000, 2001 and 2002, or current year appraisals, were used to supplement the sales data. The county directors of tax equalization or full-time city assessors provided the property appraisal data to the Property Tax Division. A minimum sample size was not established for the categories of agricultural, lakeshore, mobile homes, or vacant lot properties.

This report includes 11,730 observations used in the 2004 ASRS. In all cases, the base used to measure the relationship between the assessment and the sale price or appraisal value was the finalized 2003 assessment.

### ***Statistical Report***

This report has eight basic tables of statistical data. Table 1 provides an alphabetical listing of the 53 counties and 13 largest cities, showing the price and value figures and accompanying statistical data used for developing measures for interpreting and understanding the ASRS. The data has been stratified into the property categories of agricultural, commercial, vacant lots, residential, lakeshore, and mobile homes.

Table 2 contains a frequency distribution chart, which groups the individual ratios at intervals of five percentage points, starting with those under 45 percent and continuing to those over 140 percent. The distribution chart includes a breakdown of township and urban sales for each county and major city.

Table 3 shows the number and characteristics of the observations in each sample for the residential and commercial categories. Sales include transactions that occurred during 2003. The supplemental observation includes sales of improved residential and commercial properties for the years 2000, 2001 and 2002, and appraisals when required to obtain a sufficient sample size.

Tables 4 and 5 show the median ratios and coefficients of dispersion for the current and four prior years for residential property and commercial property. These tables provide a convenient comparison of data among various counties and cities and categories of property for five years.

Tables 6 and 7 show the median ratios, adjustment worksheet percentages, the indicated changes and the changes by the State Board of Equalization. The counties that have an asterisk are the counties that were

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out of tolerance. At the bottom of each page is an explanation of what changes, if any, the state board made in those counties.

Table 8 shows the median ratio and the average price per acre paid for agricultural land, and the number of agricultural sales in the ASRS for each county.

The statistical data in Table 1 include the following measures: (1) arithmetic mean ratio, (2) aggregate mean ratio, (3) median ratio, (4) price-related differential, and (5) coefficient of dispersion. The arithmetic mean, aggregate mean, and median are measures of the central tendency. They indicate the prevailing level of assessment of the universe of properties used in the study. Each of these measures has advantages and limitations.

The arithmetic mean is developed by first computing a ratio for each observation in a stratum, and then dividing the sum of the individual ratios by the number of observations. This measure is sometimes referred to as the simple mathematical average. It is the most easily understood measure of central tendency, but it is greatly distorted by extreme ratios and therefore may not be typical.

The aggregate mean is a second measure of the central tendency and is calculated by dividing the total assessed values for all the observations by the total sale prices of those properties. It is commonly referred to as a weighted average and is greatly influenced by the properties with the greatest value, and therefore may not be typical.

The median is the third measure of the central tendency. It is found by arranging the individual ratios in order of magnitude, then selecting the middle ratio in the series. The median is affected by the number of observations and is not distorted by the size of the extreme ratios. While other statistical measures are considered, the State Board of Equalization currently uses the median ratio when equalizing residential and commercial property assessments.

The price-related differential (PRD), also known as the index of regression, is a measurement of the relationship between the ratios of high-value and low-value properties to determine if the value of property has any influence on the assessment ratio. It is calculated by dividing the arithmetic mean ratio by the aggregate mean ratio. The PRD provides an indicator of the degree to which high-value properties are over assessed or under assessed in relation to low-value properties. When the PRD is 1.00, there is no bias in the assessments of high-value properties in comparison to low-value properties. When the PRD is greater than 1.00 the assessments are regressive, which means low-value properties have a higher assessment ratio than high-value properties. The result is the owner of a low-value property pays a greater amount of tax in relation to value than the owner of a high-value property. Conversely, a PRD less than 1.00 indicates that high-value properties are over assessed in relation to low-value properties. The *Standard on Ratio Studies*, adopted by the International Association of Assessing Officers, July 1990, recommends that the PRD should lie between .98 and 1.03.

The coefficient of dispersion (COD) measures how closely the individual ratios are arrayed around the median ratio and shows the degree of uniformity or inaccuracy that has been attained in the assessments. This is sometimes referred to as the index of assessment inequality. The COD is computed by dividing the average deviation by the median ratio. This shows how far the middle cluster of ratios is from the median or how far one must deviate from the median ratio (above or below) to encompass the middle cluster of ratios. For example, a .20 dispersion means that the middle cluster of ratios falls within 20 percent of the median. The closer the ratios are grouped around the median, the more equitable the assessment of property, because individual properties are assessed at the same ratio. Conversely, if the dispersion is quite large, there is a large spread in the ratios and a large spread in the assessment of property, which results in an inequity in taxes. Tax administrators feel that when dispersions occur

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between .10 and .20 the quality of assessments is acceptable, but any dispersion over .20 indicates the assessments need attention.

### ***Sales Ratio Statistics***

The following example shows the calculations used for developing the five listed measures:

	<u>Finalized Sale Price</u>	<u>T &amp; F Value</u>	<u>Ratio</u>	<u>Array</u>	<u>Deviation From Median</u>
1.	\$ 42,000	\$ 36,500	87.9%	99.0	5.9
2.	83,500	81,000	97.0	98.7	5.6
3.	65,000	57,900	89.1	97.0	3.9
4.	79,000	78,200	99.0	96.2	3.1
5.	37,000	32,900	88.9	93.7	.6
6.	87,000	81,500	93.7	92.4	.7
7.	54,000	49,900	92.4	90.9	2.2
8.	81,900	80,800	98.7	89.1	4.0
9.	46,000	41,800	90.9	88.9	4.2
10.	<u>58,300</u>	<u>56,100</u>	<u>96.2</u>	86.9	<u>6.2</u>
	\$633,700	\$596,600	932.8		36.4

Arithmetic Mean Ratio =  $932.8 \div 10 = 93.28$   
Aggregate Mean Ratio =  $\$596,600 \div \$633,700 = 94.1$   
Median = Middle Ratio =  $93.7 + 92.4 = 186.1 \div 2 = 93.05$  or 93.1  
Price Related Differential =  $93.28 \div 94.1 = .99$   
Average Deviation =  $36.4 \div 10 = 3.64$   
Coefficient of Dispersion =  $3.64 \div 93.1 = .039$  or .04

**Table 1**  
**2004 Real Estate Assessment / Sales Ratio Study**

<b>Adams County</b>	Total Sales	Verified Price	-----Sales Ratio-----					
			Assessed Valuation	Arith. Mean	Agg. Mean	Median	PRD	COD
Agricultural	15	1,825,416	810,392	52.7	44.4	45.2	1.2	0.34
Commercial	20	993,775	1,104,428	158.2	111.1	100.8	1.4	0.58
Vacant Lots	2	3,300	9,050	758.3	274.2	758.3	0.0	0.00
Total Comm. & Vac. Lots	22	997,075	1,113,478	212.8	111.7	105.4	1.9	1.07
Residential	59	1,989,039	1,798,479	179.0	90.4	100.4	2.0	0.93
Lakeshore	0	0	0	0.0	0.0	0.0	0.0	0.00
Total Res. & Lakeshore	59	1,989,039	1,798,479	179.0	90.4	100.4	2.0	0.93
Mobile Homes	0	0	0	0.0	0.0	0.0	0.0	0.00
Total County	96	4,811,530	3,722,349	167.0	77.4	100.0	2.2	0.91

<b>Barnes County</b>	Total Sales	Verified Price	-----Sales Ratio-----					
			Assessed Valuation	Arith. Mean	Agg. Mean	Median	PRD	COD
Agricultural	33	4,045,370	2,853,000	86.9	70.5	69.1	1.2	0.41
Commercial	30	1,595,360	1,412,230	139.1	88.5	98.6	1.6	0.69
Vacant Lots	21	224,350	116,200	65.2	51.8	49.5	1.3	0.80
Total Comm. & Vac. Lots	51	1,819,710	1,528,430	108.7	84.0	94.7	1.3	0.68
Residential	51	1,956,700	1,594,050	115.4	81.5	94.3	1.4	0.57
Lakeshore	0	0	0	0.0	0.0	0.0	0.0	0.00
Total Res. & Lakeshore	51	1,956,700	1,594,050	115.4	81.5	94.3	1.4	0.57
Mobile Homes	5	38,500	44,057	279.4	114.4	154.0	0.0	0.00
Total County	140	7,860,280	6,019,537	112.1	76.6	80.2	1.5	0.73

<b>City of Valley City</b>	Total Sales	Verified Price	-----Sales Ratio-----					
			Assessed Valuation	Arith. Mean	Agg. Mean	Median	PRD	COD
Agricultural	0	0	0	0.0	0.0	0.0	0.0	0.00
Commercial	31	4,106,500	4,129,250	101.5	100.6	100.0	1.0	0.05
Vacant Lots	0	0	0	0.0	0.0	0.0	0.0	0.00
Total Comm. & Vac. Lots	31	4,106,500	4,129,250	101.5	100.6	100.0	1.0	0.05
Residential	66	3,549,749	3,416,600	98.7	96.2	98.6	1.0	0.09
Lakeshore	0	0	0	0.0	0.0	0.0	0.0	0.00
Total Res. & Lakeshore	66	3,549,749	3,416,600	98.7	96.2	98.6	1.0	0.09
Mobile Homes	0	0	0	0.0	0.0	0.0	0.0	0.00
Total City	97	7,656,249	7,545,850	99.6	98.6	100.0	1.0	0.08

**Table 1 Continued**  
**2004 Real Estate Assessment / Sales Ratio Study**

<b>Benson County</b>	Total Sales	Verified Price	-----Sales Ratio-----					
			Assessed Valuation	Arith. Mean	Agg. Mean	Median	PRD	COD
Agricultural	24	2,506,045	1,956,304	84.9	78.1	74.7	1.1	0.25
Commercial	30	1,513,400	1,449,020	103.6	95.7	100.0	1.1	0.08
Vacant Lots	2	500	928	179.7	185.6	179.7	0.0	0.00
Total Comm. & Vac. Lots	32	1,513,900	1,449,948	108.3	95.8	100.0	1.1	0.12
Residential	42	867,075	805,818	104.1	92.9	100.7	1.1	0.23
Lakeshore	1	4,000	2,100	52.5	52.5	52.5	0.0	0.00
Total Res. & Lakeshore	43	871,075	807,918	102.9	92.7	100.0	1.1	0.24
Mobile Homes	5	96,400	67,188	127.3	69.7	57.5	0.0	0.00
Total County	104	4,987,420	4,281,358	101.6	85.8	99.7	1.2	0.24

<b>Billings County</b>	Total Sales	Verified Price	-----Sales Ratio-----					
			Assessed Valuation	Arith. Mean	Agg. Mean	Median	PRD	COD
Agricultural	4	692,469	243,950	38.9	35.2	35.2	0.0	0.00
Commercial	7	793,500	791,900	99.3	99.8	100.0	0.0	0.00
Vacant Lots	0	0	0	0.0	0.0	0.0	0.0	0.00
Total Comm. & Vac. Lots	7	793,500	791,900	99.3	99.8	100.0	0.0	0.00
Residential	11	1,026,600	1,011,760	97.8	98.6	100.0	1.0	0.02
Lakeshore	0	0	0	0.0	0.0	0.0	0.0	0.00
Total Res. & Lakeshore	11	1,026,600	1,011,760	97.8	98.6	100.0	1.0	0.02
Mobile Homes	0	0	0	0.0	0.0	0.0	0.0	0.00
Total County	22	2,512,569	2,047,610	87.6	81.5	100.0	1.1	0.13

<b>Bottineau County</b>	Total Sales	Verified Price	-----Sales Ratio-----					
			Assessed Valuation	Arith. Mean	Agg. Mean	Median	PRD	COD
Agricultural	21	2,156,445	1,353,100	64.9	62.7	64.5	1.0	0.17
Commercial	30	1,673,900	1,573,690	102.4	94.0	95.5	1.1	0.23
Vacant Lots	3	26,250	21,800	75.3	83.0	93.0	0.0	0.00
Total Comm. & Vac. Lots	33	1,700,150	1,595,490	99.9	93.8	95.4	1.1	0.23
Residential	60	2,213,464	1,861,548	101.5	84.1	94.9	1.2	0.36
Lakeshore	32	2,574,100	968,898	43.3	37.6	39.0	1.2	0.46
Total Res. & Lakeshore	92	4,787,564	2,830,446	81.2	59.1	71.7	1.4	0.54
Mobile Homes	3	40,200	35,076	91.9	87.3	85.1	0.0	0.00
Total County	149	8,684,359	5,814,112	83.3	66.9	77.5	1.2	0.43

**Table 1 Continued**  
**2004 Real Estate Assessment / Sales Ratio Study**

<b>Bowman County</b>	Total Sales	Verified Price	-----Sales Ratio-----					PRD	COD
			Assessed Valuation	Arith. Mean	Agg. Mean	Median			
Agricultural	1	1,155,000	640,500	55.5	55.5	55.5	0.0		
Commercial	14	722,000	739,400	103.8	102.4	97.7	1.0	0.22	
Vacant Lots	0	0	0	0.0	0.0	0.0	0.0	0.0	0.00
Total Comm. & Vac. Lots	14	722,000	739,400	103.8	102.4	97.7	1.0	0.22	
Residential	40	1,795,500	1,826,400	113.5	101.7	104.8	1.1	0.25	
Lakeshore	0	0	0	0.0	0.0	0.0	0.0	0.0	0.00
Total Res. & Lakeshore	40	1,795,500	1,826,400	113.5	101.7	104.8	1.1	0.25	
Mobile Homes	3	80,725	59,911	85.3	74.2	68.0	0.0	0.0	
Total County	58	3,753,225	3,266,211	108.7	87.0	100.8	1.3	0.26	

<b>Burke County</b>	Total Sales	Verified Price	-----Sales Ratio-----					PRD	COD
			Assessed Valuation	Arith. Mean	Agg. Mean	Median			
Agricultural	23	1,659,200	1,132,240	71.0	68.2	73.5	1.0	0.17	
Commercial	30	741,609	743,194	100.3	100.2	100.0	1.0	0.00	
Vacant Lots	0	0	0	0.0	0.0	0.0	0.0	0.0	0.00
Total Comm. & Vac. Lots	30	741,609	743,194	100.3	100.2	100.0	1.0	0.00	
Residential	41	808,864	764,824	104.6	94.6	100.9	1.1	0.12	
Lakeshore	0	0	0	0.0	0.0	0.0	0.0	0.0	0.00
Total Res. & Lakeshore	41	808,864	764,824	104.6	94.6	100.9	1.1	0.12	
Mobile Homes	0	0	0	0.0	0.0	0.0	0.0	0.0	0.00
Total County	94	3,209,673	2,640,258	95.0	82.3	100.0	1.2	0.13	

<b>Burleigh County</b>	Total Sales	Verified Price	-----Sales Ratio-----					PRD	COD
			Assessed Valuation	Arith. Mean	Agg. Mean	Median			
Agricultural	21	2,310,049	1,438,826	84.4	62.3	62.7	1.4	0.52	
Commercial	14	4,459,800	4,102,998	91.5	92.0	97.2	1.0	0.08	
Vacant Lots	4	66,500	57,100	86.3	85.9	85.7	0.0	0.00	
Total Comm. & Vac. Lots	18	4,526,300	4,160,098	90.3	91.9	95.5	1.0	0.09	
Residential	58	7,493,486	6,928,870	93.4	92.5	91.2	1.0	0.08	
Lakeshore	0	0	0	0.0	0.0	0.0	0.0	0.00	
Total Res. & Lakeshore	58	7,493,486	6,928,870	93.4	92.5	91.2	1.0	0.08	
Mobile Homes	34	1,000,716	926,952	92.1	92.6	91.3	1.0	0.07	
Total County	131	15,330,551	13,454,746	91.2	87.8	90.5	1.0	0.15	

**Table 1 Continued**  
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<b>City of Bismarck</b>	Total Sales	-----Sales Ratio-----						
		Verified Price	Assessed Valuation	Arith. Mean	Agg. Mean	Median	PRD	COD
Agricultural	0	0	0	0.0	0.0	0.0	0.0	0.00
Commercial	55	11,983,684	10,972,000	92.2	91.6	92.3	1.0	0.09
Vacant Lots	0	0	0	0.0	0.0	0.0	0.0	0.00
Total Comm. & Vac. Lots	55	11,983,684	10,972,000	92.2	91.6	92.3	1.0	0.09
Residential	756	90,213,173	82,661,000	91.7	91.6	91.9	1.0	0.06
Lakeshore	0	0	0	0.0	0.0	0.0	0.0	0.00
Total Res. & Lakeshore	756	90,213,173	82,661,000	91.7	91.6	91.9	1.0	0.06
Mobile Homes	0	0	0	0.0	0.0	0.0	0.0	0.00
Total City	811	102,196,857	93,633,000	91.7	91.6	91.9	1.0	0.06

<b>Cass County</b>	Total Sales	-----Sales Ratio-----						
		Verified Price	Assessed Valuation	Arith. Mean	Agg. Mean	Median	PRD	COD
Agricultural	52	11,269,329	5,911,300	55.1	52.5	55.0	1.1	0.15
Commercial	41	5,394,234	5,345,200	104.6	99.1	99.3	1.1	0.32
Vacant Lots	119	4,281,670	2,003,500	55.1	46.8	47.7	1.2	0.44
Total Comm. & Vac. Lots	160	9,675,904	7,348,700	67.8	75.9	58.8	0.9	0.50
Residential	271	36,766,484	31,532,900	91.1	85.8	86.4	1.1	0.21
Lakeshore	0	0	0	0.0	0.0	0.0	0.0	0.00
Total Res. & Lakeshore	271	36,766,484	31,532,900	91.1	85.8	86.4	1.1	0.21
Mobile Homes	54	791,766	752,819	103.1	95.1	98.8	1.1	0.18
Total County	537	58,503,483	45,545,719	81.9	77.9	80.5	1.1	0.31

<b>City of Fargo</b>	Total Sales	-----Sales Ratio-----						
		Verified Price	Assessed Valuation	Arith. Mean	Agg. Mean	Median	PRD	COD
Agricultural	0	0	0	0.0	0.0	0.0	0.0	0.00
Commercial	42	21,138,500	20,315,100	95.2	96.1	92.5	1.0	0.19
Vacant Lots	0	0	0	0.0	0.0	0.0	0.0	0.00
Total Comm. & Vac. Lots	42	21,138,500	20,315,100	95.2	96.1	92.5	1.0	0.19
Residential	1,255	168,504,460	147,297,100	88.4	87.4	87.5	1.0	0.10
Lakeshore	0	0	0	0.0	0.0	0.0	0.0	0.00
Total Res. & Lakeshore	1,255	168,504,460	147,297,100	88.4	87.4	87.5	1.0	0.10
Mobile Homes	0	0	0	0.0	0.0	0.0	0.0	0.00
Total City	1,297	189,642,960	167,612,200	88.4	87.4	87.5	1.0	0.11

**Table 1 Continued**  
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City of West Fargo	-----Sales Ratio-----							
	Total Sales	Verified Price	Assessed Valuation	Arith. Mean	Agg. Mean	Median	PRD	COD
Agricultural	0	0	0	0.0	0.0	0.0	0.0	0.00
Commercial	40	11,271,488	10,214,700	95.0	90.6	95.8	1.1	0.17
Vacant Lots	103	5,284,639	2,715,100	52.0	51.4	46.5	1.0	0.23
Total Comm. & Vac. Lots	143	16,556,127	12,929,800	64.0	78.1	55.8	0.8	0.36
Residential	356	47,133,421	42,591,300	91.0	90.4	89.8	1.0	0.09
Lakeshore	0	0	0	0.0	0.0	0.0	0.0	0.00
Total Res. & Lakeshore	356	47,133,421	42,591,300	91.0	90.4	89.8	1.0	0.09
Mobile Homes	0	0	0	0.0	0.0	0.0	0.0	0.00
Total City	499	63,689,548	55,521,100	83.4	87.2	86.9	1.0	0.17

Cavalier County	-----Sales Ratio-----							
	Total Sales	Verified Price	Assessed Valuation	Arith. Mean	Agg. Mean	Median	PRD	COD
Agricultural	15	2,209,335	1,400,520	71.4	63.4	61.0	1.1	0.33
Commercial	30	1,673,195	1,643,800	100.2	98.2	98.6	1.0	0.14
Vacant Lots	0	0	0	0.0	0.0	0.0	0.0	0.00
Total Comm. & Vac. Lots	30	1,673,195	1,643,800	100.2	98.2	98.6	1.0	0.14
Residential	50	2,348,014	2,288,726	102.6	97.5	96.6	1.1	0.20
Lakeshore	0	0	0	0.0	0.0	0.0	0.0	0.00
Total Res. & Lakeshore	50	2,348,014	2,288,726	102.6	97.5	96.6	1.0	0.20
Mobile Homes	4	55,400	68,013	275.7	122.8	126.7	0.0	0.00
Total County	99	6,285,944	5,401,059	104.1	85.9	95.8	1.2	0.28

Dickey County	-----Sales Ratio-----							
	Total Sales	Verified Price	Assessed Valuation	Arith. Mean	Agg. Mean	Median	PRD	COD
Agricultural	19	2,023,426	1,372,412	70.5	67.8	63	1.0	0.22
Commercial	29	1,708,600	1,704,640	105.2	99.8	99.0	1.1	0.13
Vacant Lots	5	22,000	18,280	73.7	83.1	81.8	0.0	0.00
Total Comm. & Vac. Lots	34	1,730,600	1,722,920	100.6	99.6	98.5	1.0	0.15
Residential	48	2,069,848	1,853,635	101.3	89.6	94.0	1.1	0.26
Lakeshore	0	0	0	0.0	0.0	0.0	0.0	0.00
Total Res. & Lakeshore	48	2,069,848	1,853,635	101.3	89.6	94.0	1.1	0.26
Mobile Homes	3	12,700	13,302	113.1	104.7	85.0	0.0	0.00
Total County	104	5,836,574	4,962,269	95.8	85.0	94.4	1.1	0.23

**Table 1 Continued**  
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<b>Divide County</b>	Total Sales	Verified Price	-----Sales Ratio-----					
			Assessed Valuation	Arith. Mean	Agg. Mean	Median	PRD	COD
Agricultural	3	291,962	212,300	68.4	72.7	74.5	0.0	0.00
Commercial	10	255,600	251,800	99.0	98.5	101.3	1.0	0.24
Vacant Lots	0	0	0	0.0	0.0	0.0	0.0	0.00
Total Comm. & Vac. Lots	10	255,600	251,800	99.0	98.5	101.3	1.0	0.24
Residential	38	926,200	903,100	134.3	97.5	99.1	1.4	0.57
Lakeshore	0	0	0	0.0	0.0	0.0	0.0	0.00
Total Res. & Lakeshore	38	926,200	903,100	134.0	97.5	99.1	1.4	0.57
Mobile Homes	0	0	0	0.0	0.0	0.0	0.0	0.00
Total County	51	1,473,762	1,367,200	123.5	92.8	97.4	1.3	0.50

<b>Dunn County</b>	Total Sales	Verified Price	-----Sales Ratio-----					
			Assessed Valuation	Arith. Mean	Agg. Mean	Median	PRD	COD
Agricultural	16	1,368,860	647,000	48.4	47.3	43.3	1.0	0.35
Commercial	14	358,200	360,700	99.3	100.7	99.0	1.0	0.06
Vacant Lots	0	0	0	0.0	0.0	0.0	0.0	0.00
Total Comm. & Vac. Lots	14	358,200	360,700	99.3	100.7	99.0	1.0	0.06
Residential	37	1,129,350	1,077,117	101.1	95.4	97.0	1.1	0.12
Lakeshore	0	0	0	0.0	0.0	0.0	0.0	0.00
Total Res. & Lakeshore	37	1,129,350	1,077,117	101.1	95.4	97.0	1.1	0.12
Mobile Homes	0	0	0	0.0	0.0	0.0	0.0	0.00
Total County	67	2,856,410	2,084,817	87.6	73.0	94.5	1.2	0.20

<b>Eddy County</b>	Total Sales	Verified Price	-----Sales Ratio-----					
			Assessed Valuation	Arith. Mean	Agg. Mean	Median	PRD	COD
Agricultural	25	1,816,035	1,398,920	135.6	77.0	72.6	1.8	1.06
Commercial	9	882,000	897,000	100.3	101.7	100.8	1.0	0.13
Vacant Lots	0	0	0	0.0	0.0	0.0	0.0	0.00
Total Comm. & Vac. Lots	9	882,000	897,000	100.3	101.7	100.8	1.0	0.13
Residential	32	929,192	884,000	100.1	95.1	95.1	1.1	0.15
Lakeshore	0	0	0	0.0	0.0	0.0	0.0	0.00
Total Res. & Lakeshore	32	929,192	884,000	100.1	95.1	95.1	1.1	0.15
Mobile Homes	0	0	0	0.0	0.0	0.0	0.0	0.00
Total County	66	3,627,227	3,179,920	113.6	87.7	92.5	1.3	0.44

**Table 1 Continued**  
**2004 Real Estate Assessment / Sales Ratio Study**

<b>Emmons County</b>	Total Sales	Verified Price	-----Sales Ratio-----					PRD	COD
			Assessed Valuation	Arith. Mean	Agg. Mean	Median			
Agricultural	31	3,019,509	1,965,562	71.7	65.1	66.6	1.1	0.26	
Commercial	23	1,131,700	1,143,780	104.5	101.1	98.2	1.0	0.16	
Vacant Lots	3	13,253	17,020	162.0	128.4	168.3	0.0	0.00	
Total Comm. & Vac. Lots	26	1,144,953	1,160,800	111.1	101.4	99.4	1.1	0.22	
Residential	30	845,355	749,688	106.8	88.7	101.5	1.2	0.33	
Lakeshore	1	1,200	1,000	83.3	83.3	83.3	0.0	0.00	
Total Res. & Lakeshore	31	846,555	750,688	106.1	88.7	99.6	1.2	0.33	
Mobile Homes	1	20,000	25,916	129.6	129.6	129.6	0.0	0.00	
Total County	89	5,031,017	3,902,966	95.8	77.6	88.2	1.2	0.32	

<b>Foster County</b>	Total Sales	Verified Price	-----Sales Ratio-----					PRD	COD
			Assessed Valuation	Arith. Mean	Agg. Mean	Median			
Agricultural	19	2,223,595	1,829,960	84.4	82.3	82.5	1.0	0.18	
Commercial	16	1,088,000	1,045,140	102.2	96.1	100.3	1.1	0.10	
Vacant Lots	0	0	0	0.0	0.0	0.0	0.0	0.00	
Total Comm. & Vac. Lots	16	1,088,000	1,045,140	102.2	96.1	100.3	1.1	0.10	
Residential	48	2,586,658	2,633,220	119.8	101.8	97.2	1.2	0.29	
Lakeshore	0	0	0	0.0	0.0	0.0	0.0	0.00	
Total Res. & Lakeshore	48	2,586,658	2,633,220	119.8	101.8	97.2	1.2	0.29	
Mobile Homes	0	0	0	0.0	0.0	0.0	0.0	0.00	
Total County	83	5,898,253	5,508,320	108.3	93.4	96.8	1.2	0.23	

<b>Golden Valley County</b>	Total Sales	Verified Price	-----Sales Ratio-----					PRD	COD
			Assessed Valuation	Arith. Mean	Agg. Mean	Median			
Agricultural	20	3,907,717	1,696,600	60.2	43.4	60.6	1.4	0.40	
Commercial	11	521,500	544,800	119.1	104.5	100.8	1.1	0.30	
Vacant Lots	3	6,000	2,400	39.6	40.0	40.0	0.0	0.00	
Total Comm. & Vac. Lots	14	527,500	547,200	102.0	103.7	96.5	1.0	0.38	
Residential	35	1,430,260	999,400	107.5	69.9	97.3	1.5	0.48	
Lakeshore	0	0	0	0.0	0.0	0.0	0.0	0.00	
Total Res. & Lakeshore	35	1,430,260	999,400	107.5	69.9	97.3	1.5	0.48	
Mobile Homes	1	1,000	3,000	300.0	300.0	300.0	0.0	0.00	
Total County	70	5,866,477	3,246,200	95.6	55.3	80.1	1.7	0.54	

**Table 1 Continued**  
**2004 Real Estate Assessment / Sales Ratio Study**

<b>Grand Forks County</b>	-----Sales Ratio-----							
	Total Sales	Verified Price	Assessed Valuation	Arith. Mean	Agg. Mean	Median	PRD	COD
Agricultural	40	4,407,579	3,109,200	79.4	70.5	82.7	1.1	0.25
Commercial	30	14,141,995	13,991,294	124.3	98.9	100.0	1.3	0.54
Vacant Lots	29	551,289	157,755	74.9	28.6	38.8	2.6	1.63
Total Comm. & Vac. Lots	59	14,693,284	14,149,049	100.0	96.3	92.5	1.0	0.68
Residential	157	14,385,670	12,722,986	122.8	88.4	90.0	1.4	0.52
Lakeshore	0	0	0	0.0	0.0	0.0	0.0	0.00
Total Res. & Lakeshore	157	14,385,670	12,722,986	122.8	88.4	90.0	1.4	0.52
Mobile Homes	50	954,263	923,515	105.6	96.8	98.9	1.1	0.32
Total County	306	34,440,796	30,904,750	109.9	89.7	89.9	1.2	0.50

<b>City of Grand Forks</b>	-----Sales Ratio-----							
	Total Sales	Verified Price	Assessed Valuation	Arith. Mean	Agg. Mean	Median	PRD	COD
Agricultural	0	0	0	0.0	0.0	0.0	0.0	0.00
Commercial	36	7,460,305	7,035,300	91.4	94.3	94.9	1.0	0.13
Vacant Lots	65	7,059,059	18,232,900	121.4	258.3	64.5	0.5	1.19
Total Comm. & Vac. Lots	101	14,519,364	25,268,200	110.7	174.0	74.6	0.6	0.78
Residential	638	75,931,052	68,076,000	89.9	89.7	90.0	1.0	0.07
Lakeshore	0	0	0	0.0	0.0	0.0	0.0	0.00
Total Res. & Lakeshore	638	75,931,052	68,076,000	89.9	89.7	90.0	1.0	0.07
Mobile Homes	0	0	0	0.0	0.0	0.0	0.0	0.00
Total City	739	90,450,416	93,344,200	92.7	103.2	89.7	0.9	0.16

<b>Grant County</b>	-----Sales Ratio-----							
	Total Sales	Verified Price	Assessed Valuation	Arith. Mean	Agg. Mean	Median	PRD	COD
Agricultural	17	2,194,829	1,291,400	60.5	58.8	55.4	1.0	0.19
Commercial	10	178,900	172,200	97.9	96.3	99.7	1.0	0.03
Vacant Lots	3	18,000	17,000	76.7	94.4	100.0	0.0	0.00
Total Comm. & Vac. Lots	13	196,900	189,200	97.6	96.1	100.0	1.0	0.03
Residential	35	743,900	667,800	97.1	89.8	99.3	1.1	0.06
Lakeshore	0	0	0	0.0	0.0	0.0	0.0	0.00
Total Res. & Lakeshore	35	743,900	667,800	97.1	89.8	99.3	1.1	0.06
Mobile Homes	0	0	0	0.0	0.0	0.0	0.0	0.00
Total County	65	3,135,629	2,148,400	87.6	65.5	98.7	1.3	0.14

**Table 1 Continued**  
**2004 Real Estate Assessment / Sales Ratio Study**

Griggs County	-----Sales Ratio-----							
	Total Sales	Verified Price	Assessed Valuation	Arith. Mean	Agg. Mean	Median	PRD	COD
Agricultural	8	702,500	526,770	74.6	75.0	72.0	1.0	0.09
Commercial	18	1,949,815	1,793,164	94.6	92.0	93.1	1.0	0.12
Vacant Lots	0	0	0	0.0	0.0	0.0	0.0	0.00
Total Comm. & Vac. Lots	18	1,949,815	1,793,164	94.6	92.0	93.1	1.0	0.12
Residential	39	1,750,950	1,654,074	96.1	94.5	96.9	1.0	0.11
Lakeshore	0	0	0	0.0	0.0	0.0	0.0	0.00
Total Res. & Lakeshore	39	1,750,950	1,654,074	96.1	94.5	96.9	1.0	0.11
Mobile Homes	0	0	0	0.0	0.0	0.0	0.0	0.00
Total County	65	4,403,265	3,974,008	93.0	90.3	95.0	1.0	0.13

Hettinger County	-----Sales Ratio-----							
	Total Sales	Verified Price	Assessed Valuation	Arith. Mean	Agg. Mean	Median	PRD	COD
Agricultural	9	597,200	371,100	61.8	62.1	65.2	1.0	0.15
Commercial	13	644,650	643,820	99.1	99.9	100.0	1.0	0.01
Vacant Lots	1	1,700	1,350	79.4	79.4	79.4	0.0	0.00
Total Comm. & Vac. Lots	14	646,350	645,170	97.7	99.8	100.0	1.0	0.03
Residential	35	654,815	636,990	98.0	97.3	100.0	1.0	0.08
Lakeshore	0	0	0	0.0	0.0	0.0	0.0	0.00
Total Res. & Lakeshore	35	654,815	636,990	98.0	97.3	100.0	1.0	0.08
Mobile Homes	2	56,000	57,700	103.1	103.0	103.1	0.0	0.00
Total County	60	1,954,365	1,710,960	92.7	87.5	98.0	1.1	0.11

Kidder County	-----Sales Ratio-----							
	Total Sales	Verified Price	Assessed Valuation	Arith. Mean	Agg. Mean	Median	PRD	COD
Agricultural	19	1,731,699	1,133,569	77.1	65.5	69.7	1.2	0.26
Commercial	8	171,000	159,022	98.5	93.0	98.5	1.1	0.21
Vacant Lots	3	6,275	2,194	52.6	35.0	67.1	0.0	0.00
Total Comm. & Vac. Lots	11	177,275	161,216	86.0	90.9	86.5	1.0	0.30
Residential	33	873,710	814,371	104.9	93.2	93.6	1.1	0.26
Lakeshore	10	240,510	209,851	102.0	87.3	100.0	1.2	0.27
Total Res. & Lakeshore	43	1,114,220	1,024,222	104.2	91.9	97.6	1.1	0.26
Mobile Homes	2	25,500	19,082	76.2	74.8	76.2	0.0	0.00
Total County	75	3,048,694	2,338,089	93.9	76.7	87.2	1.2	0.29

**Table 1 Continued**  
**2004 Real Estate Assessment / Sales Ratio Study**

<b>LaMoure County</b>	Total Sales	Verified Price	-----Sales Ratio-----					PRD	COD
			Assessed Valuation	Arith. Mean	Agg. Mean	Median			
Agricultural	28	3,184,532	1,587,500	53.0	49.9	50.2	1.1	0.23	
Commercial	28	1,162,550	1,200,983	101.7	103.3	101.5	1.0	0.10	
Vacant Lots	0	0	0	0.0	0.0	0.0	0.0	0.0	0.00
Total Comm. & Vac. Lots	28	1,162,550	1,200,983	101.7	103.3	101.5	1.0	0.10	
Residential	43	1,639,573	1,556,944	102.9	95.0	104.0	1.1	0.19	
Lakeshore	0	0	0	0.0	0.0	0.0	0.0	0.0	0.00
Total Res. & Lakeshore	43	1,639,573	1,556,944	102.9	95.0	104.0	1.1	0.19	
Mobile Homes	1	6,300	6,468	102.7	102.7	102.7	0.0	0.0	
Total County	100	5,992,955	4,351,895	88.6	72.6	91.2	1.2	0.26	

<b>Logan County</b>	Total Sales	Verified Price	-----Sales Ratio-----					PRD	COD
			Assessed Valuation	Arith. Mean	Agg. Mean	Median			
Agricultural	20	1,456,300	901,300	64.9	61.9	60.5	1.1	0.23	
Commercial	15	865,261	882,500	102.2	102.0	100.2	1.0	0.06	
Vacant Lots	4	12,400	6,700	65.5	54.0	65.0	0.0	0.00	
Total Comm. & Vac. Lots	19	877,661	889,200	94.5	101.3	100.0	0.9	0.14	
Residential	50	1,156,849	1,104,800	105.8	95.5	99.3	1.1	0.20	
Lakeshore	0	0	0	0.0	0.0	0.0	0.0	0.00	
Total Res. & Lakeshore	50	1,156,849	1,104,800	105.8	95.5	99.3	1.1	0.20	
Mobile Homes	0	0	0	0.0	0.0	0.0	0.0	0.00	
Total County	89	3,490,810	2,895,300	94.2	82.9	97.1	1.1	0.23	

<b>McHenry County</b>	Total Sales	Verified Price	-----Sales Ratio-----					PRD	COD
			Assessed Valuation	Arith. Mean	Agg. Mean	Median			
Agricultural	34	2,191,779	1,565,124	75.6	71.4	76.1	1.1	0.22	
Commercial	30	1,129,455	1,270,462	132.4	112.5	100.0	1.2	0.51	
Vacant Lots	7	30,400	21,531	52.4	70.8	53.3	0.0	0.00	
Total Comm. & Vac. Lots	37	1,159,855	1,291,993	117.3	111.4	95.5	1.1	0.53	
Residential	33	685,935	622,582	137.2	90.8	96.3	1.5	0.66	
Lakeshore	0	0	0	0.0	0.0	0.0	0.0	0.00	
Total Res. & Lakeshore	33	685,935	622,582	137.2	90.8	96.3	1.5	0.66	
Mobile Homes	6	32,000	34,301	108.0	107.2	94.7	0.0	0.00	
Total County	110	4,069,569	3,514,000	109.9	86.3	89.0	1.3	0.50	

**Table 1 Continued**  
**2004 Real Estate Assessment / Sales Ratio Study**

<b>McIntosh County</b>	Total Sales	Verified Price	-----Sales Ratio-----					
			Assessed Valuation	Arith. Mean	Agg. Mean	Median	PRD	COD
Agricultural	54	3,869,307	2,707,677	70.5	70.0	66.9	1.0	0.23
Commercial	21	836,248	772,040	96.4	92.3	99.9	1.0	0.12
Vacant Lots	3	15,500	6,650	49.3	42.9	42.9	0.0	0.00
Total Comm. & Vac. Lots	24	851,748	778,690	90.5	91.4	98.9	1.0	0.17
Residential	39	1,326,615	1,254,877	100.2	94.6	96.9	1.1	0.20
Lakeshore	5	26,135	13,456	65.4	51.5	57.8	0.0	0.00
Total Res. & Lakeshore	44	1,352,750	1,268,333	96.3	93.8	96.0	1.0	0.22
Mobile Homes	0	0	0	0.0	0.0	0.0	0.0	0.00
Total County	122	6,073,805	4,754,700	83.7	78.3	80.7	1.1	0.27

<b>McKenzie County</b>	Total Sales	Verified Price	-----Sales Ratio-----					
			Assessed Valuation	Arith. Mean	Agg. Mean	Median	PRD	COD
Agricultural	19	2,477,306	1,325,290	53.3	53.5	54.6	1.0	0.15
Commercial	21	796,760	799,857	102.7	100.4	99.6	1.0	0.10
Vacant Lots	4	19,800	21,160	102.5	106.9	97.0	0.0	
Total Comm. & Vac. Lots	25	816,560	821,017	102.7	100.5	99.4	1.0	0.10
Residential	48	1,770,890	1,741,373	104.5	98.3	99.8	1.1	0.14
Lakeshore	0	0	0	0.0	0.0	0.0	0.0	0.00
Total Res. & Lakeshore	48	1,770,890	1,741,373	104.5	98.3	99.8	1.1	0.14
Mobile Homes	5	46,000	44,118	101.3	95.9	97.4	0.0	0.00
Total County	97	5,110,756	3,931,798	93.8	76.9	97.4	1.2	0.19

<b>McLean County</b>	Total Sales	Verified Price	-----Sales Ratio-----					
			Assessed Valuation	Arith. Mean	Agg. Mean	Median	PRD	COD
Agricultural	31	2,848,517	1,895,700	75.4	66.6	78.6	1.1	0.24
Commercial	34	1,461,700	1,447,900	146.7	99.1	97.8	1.5	0.77
Vacant Lots	40	330,400	321,600	246.5	97.3	81.4	2.5	2.47
Total Comm. & Vac. Lots	74	1,792,100	1,769,500	200.7	98.7	88.9	2.0	1.61
Residential	116	5,240,390	4,673,500	126.1	89.2	90.6	1.4	0.62
Lakeshore	24	1,328,711	936,900	102.2	70.5	51.8	1.5	1.28
Total Res. & Lakeshore	140	6,569,101	5,610,400	122.0	85.4	86.3	1.4	0.69
Mobile Homes	5	44,585	39,055	89.8	87.6	84.3	0.0	0.00
Total County	250	11,254,303	9,314,655	138.9	82.8	85.1	1.7	0.92

**Table 1 Continued**  
**2004 Real Estate Assessment / Sales Ratio Study**

<b>Mercer County</b>	Total Sales	Verified Price	-----Sales Ratio-----					
			Assessed Valuation	Arith. Mean	Agg. Mean	Median	PRD	COD
Agricultural	25	2,030,203	1,247,247	65.1	61.4	64.6	1.1	0.27
Commercial	40	1,924,400	1,914,700	99.4	99.5	100.0	1.0	0.04
Vacant Lots	16	103,940	109,275	111.5	105.1	99.1	1.1	0.35
Total Comm. & Vac. Lots	56	2,028,340	2,023,975	102.9	99.8	100.0	1.0	0.13
Residential	112	5,705,410	5,515,436	111.8	96.7	97.4	1.2	0.30
Lakeshore	5	470,000	292,000	72.7	62.1	64.7	0.0	0.00
Total Res. & Lakeshore	117	6,175,410	5,807,436	110.2	94.0	97.0	1.2	0.30
Mobile Homes	0	0	0	0.0	0.0	0.0	0.0	0.00
Total County	198	10,233,953	9,078,658	102.4	88.7	97.5	1.2	0.26

<b>Morton County</b>	Total Sales	Verified Price	-----Sales Ratio-----					
			Assessed Valuation	Arith. Mean	Agg. Mean	Median	PRD	COD
Agricultural	39	3,717,387	1,870,500	62.3	50.3	55.0	1.2	0.42
Commercial	33	1,126,404	920,300	145.6	81.7	100.0	1.8	0.73
Vacant Lots	37	1,128,813	618,750	79.2	54.8	74.6	1.5	0.29
Total Comm. & Vac. Lots	70	2,255,217	1,539,050	110.5	68.2	79.8	1.6	0.61
Residential	87	6,108,982	5,055,752	111.8	82.8	93.6	1.4	0.38
Lakeshore	0	0	0	0.0	0.0	0.0	0.0	0.00
Total Res. & Lakeshore	87	6,108,982	5,055,752	111.8	82.8	93.6	1.4	0.38
Mobile Homes	27	378,225	307,670	93.4	81.3	78.7	1.2	0.51
Total County	223	12,459,811	8,772,972	100.5	70.4	80.0	1.4	0.52

<b>City of Mandan</b>	Total Sales	Verified Price	-----Sales Ratio-----					
			Assessed Valuation	Arith. Mean	Agg. Mean	Median	PRD	COD
Agricultural	0	0	0	0.0	0.0	0.0	0.0	0.00
Commercial	31	5,918,400	5,250,900	90.7	88.7	91.1	1.0	0.15
Vacant Lots	64	3,694,600	1,351,200	40.2	36.6	37.1	1.1	0.72
Total Comm. & Vac. Lots	95	9,613,000	6,602,100	56.7	68.7	60.3	0.8	0.55
Residential	218	20,717,340	18,783,300	94.7	90.7	92.6	1.0	0.14
Lakeshore	0	0	0	0.0	0.0	0.0	0.0	0.00
Total Res. & Lakeshore	218	20,717,340	18,783,300	94.7	90.7	92.6	1.0	0.14
Mobile Homes	0	0	0	0.0	0.0	0.0	0.0	0.00
Total City	313	30,330,340	25,385,400	83.1	83.7	89.2	1.0	0.24

**Table 1 Continued**  
**2004 Real Estate Assessment / Sales Ratio Study**

<b>Mountrail County</b>	Total Sales	Verified Price	-----Sales Ratio-----					
			Assessed Valuation	Arith. Mean	Agg. Mean	Median	PRD	COD
Agricultural	10	1,084,000	609,900	65.3	56.3	58.6	1.2	0.27
Commercial	30	1,355,900	1,217,500	97.6	89.8	100.0	1.1	0.04
Vacant Lots	6	78,200	23,400	39.5	29.9	34.3	0.0	0.00
Total Comm. & Vac. Lots	36	1,434,100	1,240,900	87.9	86.5	100.0	1.0	0.13
Residential	34	1,174,075	1,092,000	110.7	93.0	98.3	1.2	0.32
Lakeshore	0	0	0	0.0	0.0	0.0	0.0	0.00
Total Res. & Lakeshore	34	1,174,075	1,092,000	110.7	93.0	98.3	1.2	0.32
Mobile Homes	17	223,860	157,084	106.4	70.2	77.7	1.5	0.76
Total County	97	3,916,035	3,099,884	96.8	79.2	99.8	1.2	0.32

<b>Nelson County</b>	Total Sales	Verified Price	-----Sales Ratio-----					
			Assessed Valuation	Arith. Mean	Agg. Mean	Median	PRD	COD
Agricultural	26	1,736,027	1,717,986	99.2	99.0	101.0	1.0	0.23
Commercial	20	472,525	495,928	118.5	105.0	95.9	1.1	0.45
Vacant Lots	0	0	0	0.0	0.0	0.0	0.0	0.00
Total Comm. & Vac. Lots	20	472,525	495,928	118.5	105.0	95.9	1.1	0.45
Residential	35	935,399	759,237	115.1	81.2	96.2	1.4	0.50
Lakeshore	0	0	0	0.0	0.0	0.0	0.0	0.00
Total Res. & Lakeshore	35	935,399	759,237	115.1	81.2	96.2	1.4	0.50
Mobile Homes	6	142,565	146,760	170.4	102.9	110.9	0.0	0.00
Total County	87	3,286,516	3,119,911	114.9	94.9	97.9	1.2	0.44

<b>Oliver County</b>	Total Sales	Verified Price	-----Sales Ratio-----					
			Assessed Valuation	Arith. Mean	Agg. Mean	Median	PRD	COD
Agricultural	12	934,535	585,101	60.7	62.6	57.4	1.0	0.12
Commercial	4	308,600	290,895	93.5	94.3	98.7	0.0	0.00
Vacant Lots	0	0	0	0.0	0.0	0.0	0.0	0.00
Total Comm. & Vac. Lots	4	308,600	290,895	93.5	94.3	98.7	0.0	0.00
Residential	32	1,202,400	1,205,188	101.6	100.2	101.5	1.0	0.12
Lakeshore	0	0	0	0.0	0.0	0.0	0.0	0.00
Total Res. & Lakeshore	32	1,202,400	1,205,188	101.6	100.2	101.5	1.0	0.12
Mobile Homes	0	0	0	0.0	0.0	0.0	0.0	0.00
Total County	48	2,445,535	2,081,184	90.7	85.1	96.8	1.1	0.18

**Table 1 Continued**  
**2004 Real Estate Assessment / Sales Ratio Study**

<b>Pembina County</b>	Total Sales	Verified Price	<b>-----Sales Ratio-----</b>					
			Assessed Valuation	Arith. Mean	Agg. Mean	Median	PRD	COD
Agricultural	30	5,914,039	2,982,588	57.8	50.4	53.9	1.2	0.27
Commercial	30	21,265,936	21,036,523	93.2	98.9	100.0	0.9	0.22
Vacant Lots	9	42,230	40,824	424.1	96.7	115.1	4.4	3.04
Total Comm. & Vac. Lots	39	21,308,166	21,077,347	169.5	98.9	100.0	1.7	0.99
Residential	55	2,398,489	2,472,362	135.8	103.1	102.2	1.3	0.57
Lakeshore	0	0	0	0.0	0.0	0.0	0.0	0.00
Total Res. & Lakeshore	55	2,398,489	2,472,362	135.8	103.1	102.2	1.3	0.57
Mobile Homes	5	33,200	25,612	160.7	77.1	91.8	0.0	0.00
Total County	129	29,653,894	26,557,909	128.8	89.6	93.2	1.4	0.74

<b>Pierce County</b>	Total Sales	Verified Price	<b>-----Sales Ratio-----</b>					
			Assessed Valuation	Arith. Mean	Agg. Mean	Median	PRD	COD
Agricultural	7	387,800	308,750	90.7	79.6	81.9	0.0	0.00
Commercial	30	1,621,616	1,594,119	98.9	98.3	99.0	1.0	0.03
Vacant Lots	0	0	0	0.0	0.0	0.0	0.0	0.00
Total Comm. & Vac. Lots	30	1,621,616	1,594,119	98.9	98.3	99.0	1.0	0.03
Residential	38	1,605,867	1,568,272	103.6	97.7	101.0	1.1	0.18
Lakeshore	0	0	0	0.0	0.0	0.0	0.0	0.00
Total Res. & Lakeshore	38	1,605,867	1,568,272	103.6	97.7	101.0	1.1	0.18
Mobile Homes	2	24,800	13,243	53.9	53.4	53.9	0.0	0.00
Total County	77	3,640,083	3,484,384	99.3	95.7	99.1	1.0	0.14

<b>Ramsey County</b>	Total Sales	Verified Price	<b>-----Sales Ratio-----</b>					
			Assessed Valuation	Arith. Mean	Agg. Mean	Median	PRD	COD
Agricultural	25	1,939,550	1,686,498	91.7	87.0	88.5	1.1	0.19
Commercial	24	290,300	284,990	100.2	98.2	100.0	1.0	0.03
Vacant Lots	22	254,490	123,000	78.6	48.3	55.3	1.6	0.85
Total Comm. & Vac. Lots	46	544,790	407,990	89.9	74.9	100.0	1.2	0.34
Residential	38	2,857,796	2,472,438	91.9	86.5	94.2	1.1	0.20
Lakeshore	0	0	0	0.0	0.0	0.0	0.0	0.00
Total Res. & Lakeshore	38	2,857,796	2,472,438	91.9	86.5	94.2	1.1	0.20
Mobile Homes	25	332,692	317,914	125.7	95.6	109.2	1.3	0.44
Total County	134	5,674,828	4,884,840	97.5	86.1	95.2	1.1	0.31

**Table 1 Continued**  
**2004 Real Estate Assessment / Sales Ratio Study**

<b>City of Devils Lake</b>	Total Sales	Verified Price	-----Sales Ratio-----					
			Assessed Valuation	Arith. Mean	Agg. Mean	Median	PRD	COD
Agricultural	0	0	0	0.0	0.0	0.0	0.0	0.00
Commercial	35	6,076,345	6,043,400	102.6	99.5	97.1	1.0	0.23
Vacant Lots	3	323,129	135,600	40.5	42.0	42.5	0.0	0.00
Total Comm. & Vac. Lots	38	6,399,474	6,179,000	97.7	96.6	96.2	1.0	0.26
Residential	98	5,750,239	5,187,600	99.6	90.2	90.5	1.1	0.21
Lakeshore	0	0	0	0.0	0.0	0.0	0.0	0.00
Total Res. & Lakeshore	98	5,750,239	5,187,600	99.9	90.2	90.5	1.1	0.21
Mobile Homes	0	0	0	0.0	0.0	0.0	0.0	0.00
<b>Total City</b>	<b>136</b>	<b>12,149,713</b>	<b>11,366,600</b>	<b>99.1</b>	<b>93.6</b>	<b>91.4</b>	<b>1.1</b>	<b>0.22</b>

<b>Ransom County</b>	Total Sales	Verified Price	-----Sales Ratio-----					
			Assessed Valuation	Arith. Mean	Agg. Mean	Median	PRD	COD
Agricultural	29	3,968,244	2,546,500	67.3	64.2	66.1	1.1	0.20
Commercial	30	4,262,600	4,317,300	103.5	101.3	100.2	1.0	0.04
Vacant Lots	8	23,900	13,400	69.5	56.1	65.2	1.2	0.40
Total Comm. & Vac. Lots	38	4,286,500	4,330,700	96.3	101.0	100.0	1.0	0.11
Residential	59	2,941,680	2,627,900	116.9	89.3	94.9	1.3	0.39
Lakeshore	0	0	0	0.0	0.0	0.0	0.0	0.00
Total Res. & Lakeshore	59	2,941,680	2,627,900	116.9	89.3	94.9	1.3	0.39
Mobile Homes	4	103,715	100,653	102.7	97.0	94.0	0.0	0.00
<b>Total County</b>	<b>130</b>	<b>11,300,139</b>	<b>9,605,753</b>	<b>99.4</b>	<b>85.0</b>	<b>94.6</b>	<b>1.2</b>	<b>0.29</b>

<b>Renville County</b>	Total Sales	Verified Price	-----Sales Ratio-----					
			Assessed Valuation	Arith. Mean	Agg. Mean	Median	PRD	COD
Agricultural	15	2,414,205	1,653,900	69.9	68.5	68.1	1.0	0.08
Commercial	20	721,057	677,977	105.7	94.0	103.4	1.1	0.28
Vacant Lots	9	20,750	19,925	135.5	96.0	85.0	1.4	1.06
Total Comm. & Vac. Lots	29	741,807	697,902	115.0	94.1	100.0	1.2	0.49
Residential	43	1,564,537	1,272,374	118.3	81.3	95.3	1.5	0.52
Lakeshore	1	4,000	2,836	70.9	70.9	70.9	0.0	0.00
Total Res. & Lakeshore	44	1,568,537	1,275,210	117.2	81.3	94.1	1.4	0.52
Mobile Homes	1	500	688	137.6	137.6	137.6	0.0	0.00
<b>Total County</b>	<b>89</b>	<b>4,725,049</b>	<b>3,627,700</b>	<b>108.7</b>	<b>76.8</b>	<b>86.6</b>	<b>1.4</b>	<b>0.51</b>

**Table 1 Continued**  
**2004 Real Estate Assessment / Sales Ratio Study**

<b>Richland County</b>	-----Sales Ratio-----							
	Total Sales	Verified Price	Assessed Valuation	Arith. Mean	Agg. Mean	Median	PRD	COD
Agricultural	35	4,581,456	2,490,500	57.7	54.4	55.8	1.1	0.20
Commercial	30	37,819,936	37,778,215	101.0	99.9	100.0	1.0	0.09
Vacant Lots	5	50,431	39,300	86.0	77.9	80.0	0.0	0.00
Total Comm. & Vac. Lots	35	37,870,367	37,817,515	98.8	99.9	100.0	1.0	0.11
Residential	63	3,720,920	3,168,450	92.6	85.2	92.0	1.1	0.22
Lakeshore	1	220,000	123,700	56.2	56.2	56.2	0.0	0.00
Total Res. & Lakeshore	64	3,940,920	3,292,150	92.0	83.5	91.9	1.1	0.22
Mobile Homes	7	45,276	55,943	137.0	123.6	121.4	0.0	0.00
<b>Total County</b>	<b>141</b>	<b>46,438,019</b>	<b>43,656,108</b>	<b>87.4</b>	<b>94.0</b>	<b>85.8</b>	<b>0.9</b>	<b>0.27</b>

<b>City of Wahpeton</b>	-----Sales Ratio-----							
	Total Sales	Verified Price	Assessed Valuation	Arith. Mean	Agg. Mean	Median	PRD	COD
Agricultural	0	0	0	0.0	0.0	0.0	0.0	0.00
Commercial	30	16,066,418	16,152,620	100.4	100.5	100.0	1.0	0.08
Vacant Lots	0	0	0	0.0	0.0	0.0	0.0	0.00
Total Comm. & Vac. Lots	30	16,066,418	16,152,620	100.4	100.5	100.0	1.0	0.08
Residential	74	6,387,542	6,084,500	97.8	95.3	93.6	1.0	0.10
Lakeshore	0	0	0	0.0	0.0	0.0	0.0	0.00
Total Res. & Lakeshore	74	6,387,542	6,084,500	97.8	95.3	93.6	1.0	0.10
Mobile Homes	0	0	0	0.0	0.0	0.0	0.0	0.00
<b>Total City</b>	<b>104</b>	<b>22,453,960</b>	<b>22,237,120</b>	<b>98.5</b>	<b>99.0</b>	<b>96.6</b>	<b>1.0</b>	<b>0.10</b>

<b>Rolette County</b>	-----Sales Ratio-----							
	Total Sales	Verified Price	Assessed Valuation	Arith. Mean	Agg. Mean	Median	PRD	COD
Agricultural	17	2,013,200	1,391,430	81.8	69.1	89.9	1.2	0.25
Commercial	29	2,431,740	2,332,437	102.9	95.9	98.8	1.1	0.18
Vacant Lots	6	46,850	12,139	261.3	25.9	30.8	0.0	0.00
Total Comm. & Vac. Lots	35	2,478,590	2,344,576	130.1	94.6	96.7	1.4	0.64
Residential	33	1,444,250	1,230,337	100.1	85.2	83.9	1.2	0.39
Lakeshore	2	30,000	6,000	65.5	20.0	65.5	0.0	0.00
Total Res. & Lakeshore	35	1,474,250	1,236,337	98.2	83.9	83.9	1.2	0.41
Mobile Homes	5	47,400	44,760	95.2	94.4	92.3	0.0	0.00
<b>Total County</b>	<b>92</b>	<b>6,013,440</b>	<b>5,017,103</b>	<b>107.1</b>	<b>83.4</b>	<b>91.5</b>	<b>1.3</b>	<b>0.46</b>

**Table 1 Continued**  
**2004 Real Estate Assessment / Sales Ratio Study**

<b>Sargent County</b>	Total Sales	Verified Price	-----Sales Ratio-----					PRD	COD
			Assessed Valuation	Arith. Mean	Agg. Mean	Median			
Agricultural	25	4,270,751	2,670,700	67.7	62.5	70.3	1.1	0.19	
Commercial	16	703,950	697,300	99.5	99.1	98.3	1.0	0.05	
Vacant Lots	7	11,450	9,057	81.9	79.1	93.4	0.0	0.00	
Total Comm. & Vac. Lots	23	715,400	706,357	94.1	98.7	98.1	1.0	0.12	
Residential	30	1,300,400	1,250,158	102.8	96.1	98.5	1.1	0.18	
Lakeshore	0	0	0	0.0	0.0	0.0	0.0	0.00	
Total Res. & Lakeshore	30	1,300,400	1,250,158	102.8	96.1	98.5	1.1	0.18	
Mobile Homes	6	58,700	69,455	181.4	118.3	125.3	0.0	0.00	
Total County	84	6,345,251	4,696,670	95.6	74.0	94.2	1.3	0.27	

<b>Sheridan County</b>	Total Sales	Verified Price	-----Sales Ratio-----					PRD	COD
			Assessed Valuation	Arith. Mean	Agg. Mean	Median			
Agricultural	27	2,516,307	1,921,047	88.2	76.3	86.0	1.2	0.33	
Commercial	5	262,580	259,894	84.0	99.0	100.0	0.0	0.00	
Vacant Lots	1	300	510	170.0	170.0	170.0	0.0	0.00	
Total Comm. & Vac. Lots	6	262,880	260,404	98.3	99.1	100.0	0.0	0.00	
Residential	31	389,505	389,505	153.0	99.2	100.9	1.5	0.63	
Lakeshore	0	0	0	0.0	0.0	0.0	0.0	0.00	
Total Res. & Lakeshore	31	392,651	389,505	153.0	99.2	100.9	1.5	0.63	
Mobile Homes	0	0	0	0.0	0.0	0.0	0.0	0.00	
Total County	64	3,171,838	2,570,956	120.6	81.1	97.4	1.5	0.48	

<b>Sioux County</b>	Total Sales	Verified Price	-----Sales Ratio-----					PRD	COD
			Assessed Valuation	Arith. Mean	Agg. Mean	Median			
Agricultural	12	1,388,536	770,691	62.6	55.5	57.6	1.1	0.35	
Commercial	6	208,073	156,543	84.6	75.2	93.9	0.0	0.00	
Vacant Lots	0	0	0	0.0	0.0	0.0	0.0	0.00	
Total Comm. & Vac. Lots	6	208,073	156,543	84.6	75.2	93.9	0.0	0.00	
Residential	27	287,583	256,726	104.7	89.3	97.1	1.2	0.34	
Lakeshore	0	0	0	0.0	0.0	0.0	0.0	0.00	
Total Res. & Lakeshore	27	287,583	256,726	104.7	89.3	97.1	1.2	0.34	
Mobile Homes	0	0	0	0.0	0.0	0.0	0.0	0.00	
Total County	45	1,884,192	1,183,960	90.8	62.8	94.0	1.4	0.33	

**Table 1 Continued**  
**2004 Real Estate Assessment / Sales Ratio Study**

<b>Slope County</b>	-----Sales Ratio-----							
	Total Sales	Verified Price	Assessed Valuation	Arith. Mean	Agg. Mean	Median	PRD	COD
Agricultural	11	2,220,722	1,407,175	74.8	63.4	47.7	1.2	0.75
Commercial	4	25,600	24,336	90.7	95.1	97.5	0.0	0.00
Vacant Lots	0	0	0	0.0	0.0	0.0	0.0	0.00
Total Comm. & Vac. Lots	4	25,600	24,336	90.7	95.1	97.5	0.0	0.00
Residential	14	132,650	141,290	121.3	106.5	100.9	1.1	0.37
Lakeshore	0	0	0	0.0	0.0	0.0	0.0	0.00
Total Res. & Lakeshore	14	132,650	141,290	121.3	106.5	100.9	1.1	0.37
Mobile Homes	0	0	0	0.0	0.0	0.0	0.0	0.00
Total County	29	2,378,972	1,572,801	99.5	66.1	96.6	1.5	0.44

<b>Stark County</b>	-----Sales Ratio-----							
	Total Sales	Verified Price	Assessed Valuation	Arith. Mean	Agg. Mean	Median	PRD	COD
Agricultural	22	2,071,987	1,061,800	55.4	51.2	50.5	1.1	0.23
Commercial	33	1,563,100	1,524,200	99.0	97.5	100.0	1.0	0.03
Vacant Lots	13	54,750	41,000	113.2	74.9	83.3	1.5	0.56
Total Comm. & Vac. Lots	46	1,617,850	1,565,200	103.0	96.7	100.0	1.1	0.18
Residential	40	2,493,600	2,420,355	98.1	97.1	93.9	1.0	0.08
Lakeshore	0	0	0	0.0	0.0	0.0	0.0	0.00
Total Res. & Lakeshore	40	2,493,600	2,420,355	98.1	97.1	93.9	1.0	0.08
Mobile Homes	5	83,300	69,051	89.4	82.9	89.3	0.0	0.00
Total County	113	6,266,737	5,116,406	91.4	81.9	94.5	1.1	0.20

<b>City of Dickinson</b>	-----Sales Ratio-----							
	Total Sales	Verified Price	Assessed Valuation	Arith. Mean	Agg. Mean	Median	PRD	COD
Agricultural	0	0	0	0.0	0.0	0.0	0.0	0.00
Commercial	33	6,454,900	6,625,800	98.0	102.6	96.7	1.0	0.12
Vacant Lots	9	40,314	36,820	97.6	91.3	101.9	1.1	0.32
Total Comm. & Vac. Lots	42	6,495,214	6,662,620	97.9	102.6	96.7	1.0	0.17
Residential	153	10,223,280	9,654,100	96.3	94.4	94.7	1.0	0.08
Lakeshore	0	0	0	0.0	0.0	0.0	0.0	0.00
Total Res. & Lakeshore	153	10,223,280	9,654,100	96.3	94.4	94.7	1.0	0.08
Mobile Homes	0	0	0	0.0	0.0	0.0	0.0	0.00
Total City	195	16,718,494	16,316,720	96.6	97.6	94.8	1.0	0.10

**Table 1 Continued**  
**2004 Real Estate Assessment / Sales Ratio Study**

<b>Steele County</b>	Total Sales	Verified Price	-----Sales Ratio-----					
			Assessed Valuation	Arith. Mean	Agg. Mean	Median	PRD	COD
Agricultural	11	932,300	724,390	79.0	77.7	83.3	1.0	0.12
Commercial	12	181,515	182,792	99.9	100.7	98.3	1.0	0.05
Vacant Lots	0	0	0	0.0	0.0	0.0	0.0	0.00
Total Comm. & Vac. Lots	12	181,515	182,792	99.9	100.7	98.3	1.0	0.05
Residential	30	674,606	648,008	109.7	96.1	100.0	1.1	0.30
Lakeshore	0	0	0	0.0	0.0	0.0	0.0	0.00
Total Res. & Lakeshore	30	674,606	648,008	109.7	96.1	100.0	1.1	0.30
Mobile Homes	0	0	0	0.0	0.0	0.0	0.0	0.00
Total County	53	1,788,421	1,555,190	101.1	87.0	97.0	1.2	0.23

<b>Stutsman County</b>	Total Sales	Verified Price	-----Sales Ratio-----					
			Assessed Valuation	Arith. Mean	Agg. Mean	Median	PRD	COD
Agricultural	47	8,179,832	4,966,800	73.8	60.7	56.3	1.2	0.42
Commercial	30	1,864,700	1,768,200	95.0	94.8	100.0	1.0	0.06
Vacant Lots	6	52,600	31,300	69.9	59.5	53.3	0.0	0.00
Total Comm. & Vac. Lots	36	1,917,300	1,799,500	90.8	93.9	100.0	1.0	0.12
Residential	40	1,976,000	1,706,900	96.7	86.4	94.6	1.1	0.22
Lakeshore	0	0	0	0.0	0.0	0.0	0.0	0.00
Total Res. & Lakeshore	40	1,976,000	1,706,900	96.7	86.4	94.6	1.1	0.22
Mobile Homes	16	215,015	205,063	106.2	95.4	93.7	1.1	0.26
Total County	139	12,288,147	8,678,263	88.5	70.6	86.0	1.3	0.31

<b>City of Jamestown</b>	Total Sales	Verified Price	-----Sales Ratio-----					
			Assessed Valuation	Arith. Mean	Agg. Mean	Median	PRD	COD
Agricultural	0	0	0	0.0	0.0	0.0	0.0	0.00
Commercial	34	9,479,250	10,445,200	95.9	110.2	95.8	0.9	0.13
Vacant Lots	9	204,248	96,000	62.3	47.0	54.0	1.3	0.61
Total Comm. & Vac. Lots	43	9,683,498	10,541,200	88.8	108.9	92.5	0.8	0.21
Residential	199	15,430,842	14,152,000	94.0	91.7	93.5	1.0	0.15
Lakeshore	0	0	0	0.0	0.0	0.0	0.0	0.00
Total Res. & Lakeshore	199	15,430,842	14,152,000	94.0	91.7	93.5	1.0	0.15
Mobile Homes	0	0	0	0.0	0.0	0.0	0.0	0.00
Total City	242	25,114,340	24,693,200	93.1	98.3	93.3	1.0	0.16

**Table 1 Continued**  
**2004 Real Estate Assessment / Sales Ratio Study**

<b>Towner County</b>	Total Sales	Verified Price	-----Sales Ratio-----					
			Assessed Valuation	Arith. Mean	Agg. Mean	Median	PRD	COD
Agricultural	36	3,821,173	3,263,890	102.5	85.4	91.0	1.2	0.36
Commercial	24	2,639,700	2,492,676	138.0	94.4	105.8	1.5	0.53
Vacant Lots	0	0	0	0.0	0.0	0.0	0.0	0.00
Total Comm. & Vac. Lots	24	2,639,700	2,492,676	138.0	94.4	105.8	1.5	0.53
Residential	45	1,404,163	1,361,669	144.3	97.0	96.8	1.5	0.66
Lakeshore	0	0	0	0.0	0.0	0.0	0.0	0.00
Total Res. & Lakeshore	45	1,404,163	1,361,669	144.3	97.0	96.8	1.5	0.66
Mobile Homes	0	0	0	0.0	0.0	0.0	0.0	0.00
Total County	105	7,865,036	7,118,235	128.5	90.5	97.8	1.4	0.53

<b>Traill County</b>	Total Sales	Verified Price	-----Sales Ratio-----					
			Assessed Valuation	Arith. Mean	Agg. Mean	Median	PRD	COD
Agricultural	28	3,249,421	2,310,936	108.8	71.1	68.3	1.5	0.76
Commercial	39	2,724,700	2,310,070	106.5	84.8	99.6	1.3	0.37
Vacant Lots	3	29,000	12,950	42.2	44.7	21.4	0.0	0.00
Total Comm. & Vac. Lots	42	2,753,700	2,323,020	101.9	84.4	96.9	1.2	0.40
Residential	105	6,056,982	5,387,910	105.4	89.0	92.8	1.2	0.30
Lakeshore	0	0	0	0.0	0.0	0.0	0.0	0.00
Total Res. & Lakeshore	105	6,056,982	5,387,910	105.4	89.0	92.8	1.2	0.30
Mobile Homes	4	48,000	18,773	144.3	39.1	123.5	0.0	0.00
Total County	179	12,108,103	10,040,639	106.0	82.9	92.0	1.3	0.40

<b>Walsh County</b>	Total Sales	Verified Price	-----Sales Ratio-----					
			Assessed Valuation	Arith. Mean	Agg. Mean	Median	PRD	COD
Agricultural	29	3,508,841	2,654,400	81.7	75.6	72.0	1.1	0.33
Commercial	30	3,184,358	3,372,018	107.2	105.9	100.0	1.0	0.15
Vacant Lots	4	3,780	4,660	319.4	123.3	210.2	0.0	0.00
Total Comm. & Vac. Lots	34	3,188,138	3,376,678	132.2	105.9	100.0	1.3	0.48
Residential	49	1,749,200	1,573,495	125.3	90.0	100.0	1.4	0.52
Lakeshore	0	0	0	0.0	0.0	0.0	0.0	0.00
Total Res. & Lakeshore	49	1,749,200	1,573,495	125.3	90.0	100.0	1.4	0.52
Mobile Homes	12	153,350	154,205	487.7	100.6	108.5	4.9	3.68
Total County	124	8,599,529	7,758,778	152.0	90.2	100.0	1.7	0.80

**Table 1 Continued**  
**2004 Real Estate Assessment / Sales Ratio Study**

<b>City of Grafton</b>	Total Sales	Verified Price	-----Sales Ratio-----					PRD	COD
			Assessed Valuation	Arith. Mean	Agg. Mean	Median			
Agricultural	0	0	0	0.0	0.0	0.0	0.0	0.0	0.00
Commercial	30	3,352,712	3,609,200	130.5	107.7	102.4	1.2	0.36	
Vacant Lots	0	0	0	0.0	0.0	0.0	0.0	0.0	0.00
Total Comm. & Vac. Lots	30	3,352,712	3,609,200	130.5	107.7	102.4	1.2	0.36	
Residential	36	2,025,380	1,984,600	102.8	98.0	100.0	1.1	0.14	
Lakeshore	0	0	0	0.0	0.0	0.0	0.0	0.0	0.00
Total Res. & Lakeshore	36	2,025,380	1,984,600	102.8	98.0	100.0	1.1	0.14	
Mobile Homes	0	0	0	0.0	0.0	0.0	0.0	0.0	0.00
Total City	66	5,378,092	5,593,800	115.4	104.0	101.6	1.1	0.24	

<b>Ward County</b>	Total Sales	Verified Price	-----Sales Ratio-----					PRD	COD
			Assessed Valuation	Arith. Mean	Agg. Mean	Median			
Agricultural	31	2,988,617	1,783,000	65.2	59.7	58.3	1.1	0.27	
Commercial	33	5,981,222	5,676,700	96.8	94.9	97.0	1.0	0.12	
Vacant Lots	54	787,708	554,600	121.3	70.4	76.5	1.7	0.89	
Total Comm. & Vac. Lots	87	6,768,930	6,231,300	112.0	92.1	91.2	1.2	0.54	
Residential	179	14,323,687	13,132,800	108.1	91.7	93.2	1.2	0.33	
Lakeshore	12	634,200	462,500	80.8	72.9	76.9	1.1	0.21	
Total Res. & Lakeshore	191	14,957,887	13,595,300	106.4	90.9	92.4	1.2	0.32	
Mobile Homes	171	2,804,174	2,805,402	136.4	100.0	100.1	1.4	0.56	
Total County	480	27,519,608	24,415,002	115.4	88.7	94.1	1.3	0.46	

<b>City of Minot</b>	Total Sales	Verified Price	-----Sales Ratio-----					PRD	COD
			Assessed Valuation	Arith. Mean	Agg. Mean	Median			
Agricultural	0	0	0	0.0	0.0	0.0	0.0	0.0	0.00
Commercial	32	6,441,950	6,269,000	98.6	97.3	95.9	1.0	0.11	
Vacant Lots	41	1,124,735	806,600	71.0	71.7	69.4	1.0	0.29	
Total Comm. & Vac. Lots	73	7,566,685	7,075,600	83.1	93.5	87.1	0.9	0.23	
Residential	510	47,910,154	45,783,200	100.2	95.6	95.5	1.1	0.13	
Lakeshore	0	0	0	0.0	0.0	0.0	0.0	0.0	0.00
Total Res. & Lakeshore	510	47,910,154	45,783,200	100.2	95.6	95.5	1.1	0.13	
Mobile Homes	0	0	0	0.0	0.0	0.0	0.0	0.0	0.00
Total City	583	55,476,839	52,858,800	98.1	95.3	95.1	1.0	0.14	

**Table 1 Continued**  
**2004 Real Estate Assessment / Sales Ratio Study**

<b>Wells County</b>	Total Sales	Verified Price	-----Sales Ratio-----					
			Assessed Valuation	Arith. Mean	Agg. Mean	Median	PRD	COD
Agricultural	30	2,727,864	1,986,360	77.9	72.8	75.0	1.1	0.20
Commercial	30	1,502,240	1,371,580	102.5	91.3	97.5	1.1	0.22
Vacant Lots	3	2,073	4,964	243.7	239.5	188.8	0.0	0.00
Total Comm. & Vac. Lots	33	1,504,313	1,376,544	115.3	91.5	100.0	1.3	0.33
Residential	38	1,552,475	1,228,362	94.3	79.1	91.7	1.2	0.30
Lakeshore	0	0	0	0.0	0.0	0.0	0.0	0.00
Total Res. & Lakeshore	38	1,552,475	1,228,362	94.3	79.1	91.7	1.2	0.30
Mobile Homes	2	37,500	34,384	84.3	91.7	84.3	0.0	0.00
<b>Total County</b>	<b>103</b>	<b>5,822,152</b>	<b>4,625,650</b>	<b>96.0</b>	<b>79.4</b>	<b>86.7</b>	<b>1.2</b>	<b>0.31</b>

<b>Williams County</b>	Total Sales	Verified Price	-----Sales Ratio-----					
			Assessed Valuation	Arith. Mean	Agg. Mean	Median	PRD	COD
Agricultural	55	6,032,847	3,181,270	53.0	52.7	54.3	1.0	0.22
Commercial	30	1,947,698	1,544,506	95.8	79.3	98.3	1.2	0.22
Vacant Lots	11	80,866	44,800	115.1	55.4	56.3	2.1	1.48
Total Comm. & Vac. Lots	41	2,028,564	1,589,306	101.0	78.3	97.1	1.3	0.42
Residential	56	3,887,586	3,203,116	97.9	82.4	91.1	1.2	0.28
Lakeshore	7	625,000	471,400	87.1	75.4	80.3	0.0	0.00
Total Res. & Lakeshore	63	4,512,586	3,674,516	96.7	81.4	89.5	1.2	0.30
Mobile Homes	7	34,700	39,772	214.0	114.6	135.2	0.0	0.00
<b>Total County</b>	<b>166</b>	<b>12,608,697</b>	<b>8,484,864</b>	<b>88.2</b>	<b>67.3</b>	<b>73.4</b>	<b>1.3</b>	<b>0.49</b>

<b>City of Williston</b>	Total Sales	Verified Price	-----Sales Ratio-----					
			Assessed Valuation	Arith. Mean	Agg. Mean	Median	PRD	COD
Agricultural	0	0	0	0.0	0.0	0.0	0.0	0.00
Commercial	33	4,378,598	4,790,900	106.8	109.4	101.5	1.0	0.15
Vacant Lots	2	12,500	6,300	58.7	50.4	58.7	0.0	0.00
Total Comm. & Vac. Lots	35	4,391,098	4,797,200	104.1	109.2	100.0	1.0	0.17
Residential	185	11,428,500	10,261,700	92.2	89.8	91.2	1.0	0.11
Lakeshore	0	0	0	0.0	0.0	0.0	0.0	0.00
Total Res. & Lakeshore	185	11,428,500	10,261,700	92.2	89.8	91.2	1.0	0.11
Mobile Homes	0	0	0	0.0	0.0	0.0	0.0	0.00
<b>Total City</b>	<b>220</b>	<b>15,819,598</b>	<b>15,058,900</b>	<b>94.1</b>	<b>95.2</b>	<b>92.2</b>	<b>1.0</b>	<b>0.13</b>

**Table 1 Continued**  
**2004 Real Estate Assessment / Sales Ratio Study**

<b>State</b>	-----Sales Ratio-----							
	Total Sales	Verified Price	Assessed Valuation	Arith. Mean	Agg. Mean	Median	PRD	COD
Agricultural	1,255	144,771,154	91,070,875	72.8	62.9	65.4	1.2	0.34
Commercial	1,660	259,364,207	254,082,031	105.2	98.0	100.0	1.1	0.20
Vacant Lots	772	26,144,942	27,886,592	93.8	106.7	60.6	0.9	0.94
Total Comm. & Vac. Lots	2,432	285,509,149	281,968,623	101.6	98.8	96.0	1.0	0.38
Residential	7,436	670,504,760	604,036,872	99.1	90.1	92.1	1.1	0.20
Lakeshore	101	6,157,856	3,490,641	74.5	56.7	58.4	1.3	0.65
Total Res. & Lakeshore	7,537	676,665,762	607,527,513	98.8	89.8	92.0	1.1	0.20
Mobile Homes	506	8,069,027	7,686,905	131.5	95.3	98.1	1.4	0.56
<b>Total State</b>	<b>11,730</b>	<b>1,115,015,092</b>	<b>988,253,916</b>	<b>98.0</b>	<b>88.6</b>	<b>91.3</b>	<b>1.1</b>	<b>0.28</b>

**TABLE 2**  
**FREQUENCY DISTRIBUTION TABLE SHOWING THE NUMBER OF SAMPLES WITHIN A GIVEN PERCENTAGE GROUPING**

County - City		Under 45	45	50	55	60	65	70	75	80	85	90	95	100	105	110	115	120	125	130	135	Over 140	Total Sales
<b>Adams-</b>		7	1	1	1	1	2	1	0	0	0	0	0	0	0	1	0	0	0	0	0	0	15
Township		0	0	0	1	1	0	1	7	3	3	7	5	17	4	1	4	1	1	3	1	21	81
Urban																							
<b>Barnes-</b>		12	6	4	3	5	7	7	2	1	1	3	2	0	1	0	1	0	0	0	1	3	59
Township		6	1	2	3	3	2	2	4	4	2	3	8	10	2	3	1	1	2	1	1	19	81
Urban																							
<b>Valley City-</b>		1	0	0	0	0	0	0	0	2	9	14	20	29	11	5	2	0	1	1	1	1	97
<b>Benson-</b>		2	0	1	4	0	4	6	2	1	1	2	4	1	1	0	0	0	1	0	0	1	31
Township		0	0	1	1	4	0	0	2	4	2	4	9	22	5	2	1	2	1	2	1	10	73
Urban																							
<b>Billings-</b>		3	0	0	0	0	1	0	0	0	0	0	1	0	0	0	0	0	0	0	0	0	5
Township		0	0	0	0	0	0	0	1	0	0	0	4	12	0	0	0	0	0	0	0	0	17
Urban																							
<b>Bottineau-</b>		24	7	1	6	10	2	3	4	2	0	1	1	1	0	0	0	0	0	1	0	1	64
Township		2	4	3	0	1	2	5	5	3	7	6	9	7	2	3	5	2	2	3	1	13	85
Urban																							
<b>Bowman-</b>		0	0	0	2	0	2	0	0	0	0	0	1	0	0	0	0	0	0	1	0	0	6
Township		0	1	1	0	0	0	1	3	4	2	6	4	7	4	2	3	2	0	2	0	10	52
Urban																							
<b>Burke-</b>		1	1	1	0	4	1	5	2	3	3	1	2	0	0	0	0	0	0	0	0	0	24
Township		1	0	0	0	0	0	0	0	1	0	4	8	45	4	1	0	3	1	0	0	2	70
Urban																							
<b>Burleigh-</b>		2	2	3	2	2	4	2	7	5	16	16	8	7	4	2	0	0	0	0	0	0	83
Township		0	0	0	0	0	0	1	2	4	11	10	10	7	1	1	0	0	0	0	0	1	48
Urban																							
<b>Bismarck-</b>		1	0	1	0	0	4	8	23	88	166	255	162	78	17	7	1	0	0	0	0	0	811
<b>Cass-</b>		45	16	11	15	19	10	9	11	14	12	8	13	9	6	3	4	3	0	0	0	2	210
Township		25	12	9	5	13	20	17	20	38	36	19	21	20	15	10	4	7	6	2	2	26	327
Urban																							
<b>Fargo-</b>		0	0	0	0	30	42	83	137	227	248	205	140	83	43	11	16	10	3	5	4	10	1297

**TABLE 2 Continued**  
**FREQUENCY DISTRIBUTION TABLE SHOWING THE NUMBER OF SAMPLES WITHIN A GIVEN PERCENTAGE GROUPING**

County - City		Under 45	45	50	55	60	65	70	75	79	80	85	90	95	100	105	110	115	120	125	130	135	Over 140	Total Sales
<b>West Fargo-</b>	Urban	41	18	12	10	9	11	16	25	73	86	68	58	31	19	10	3	0	2	0	1	6	499	
<b>Cavalier-</b>	Township Urban	2	1	2	2	1	2	0	0	3	1	0	0	1	3	0	0	0	0	0	0	1	19	
		0	1	0	0	1	2	5	2	5	8	10	9	9	3	4	6	2	3	1	2	7	80	
<b>Dickey-</b>	Township Urban	1	0	5	4	3	1	3	2	1	2	1	0	2	2	0	0	0	0	0	0	1	30	
		2	0	0	1	1	0	1	4	5	9	7	16	5	8	5	1	1	2	0	0	6	74	
<b>Divide-</b>	Township Urban	0	0	1	1	0	0	1	1	0	0	0	0	0	0	0	0	0	0	0	0	0	4	
		1	0	0	0	6	1	1	1	4	4	0	6	3	2	3	2	2	2	1	0	8	47	
<b>Dunn-</b>	Township Urban	9	0	1	1	1	2	1	0	0	1	0	0	0	0	0	0	0	0	0	0	0	16	
		0	0	0	0	0	0	0	3	3	5	7	11	6	7	4	1	2	1	0	0	1	51	
<b>Eddy-</b>	Township Urban	3	0	0	2	2	4	2	2	2	1	0	0	2	1	0	0	0	0	0	0	0	25	
		0	0	0	0	0	0	2	2	6	3	5	6	7	1	2	1	1	1	2	0	2	41	
<b>Emmons-</b>	Township Urban	2	0	7	3	2	4	3	3	3	3	0	1	1	0	0	1	1	0	1	1	0	37	
		0	0	2	0	2	2	2	1	4	3	3	7	5	2	1	2	3	3	1	1	8	52	
<b>Foster-</b>	Township Urban	0	0	1	0	1	2	3	2	2	2	3	3	2	2	1	0	0	0	0	0	0	24	
		0	0	0	0	0	0	1	0	0	5	15	11	9	7	2	2	2	1	0	0	4	59	
<b>Golden Valley-</b>	Township Urban	7	1	3	1	1	1	0	4	2	0	1	0	1	0	0	0	0	1	0	0	1	24	
		3	3	0	3	2	4	1	1	0	2	1	4	3	0	4	2	1	2	0	2	8	46	
<b>Grand Forks-</b>	Township Urban	16	3	2	5	2	11	5	5	12	16	9	12	4	1	2	1	2	2	0	1	9	120	
		11	2	3	6	4	5	9	12	8	16	14	12	23	7	11	3	4	3	1	1	3	186	
<b>Grand Forks-</b>	Urban	12	1	3	6	20	14	25	59	81	167	163	100	52	18	5	6	1	3	1	0	2	739	
<b>Grant-</b>	Township Urban	1	3	3	5	0	2	0	1	1	0	1	1	4	17	19	1	1	0	0	0	0	20	
		1	0	0	0	0	0	0	0	1	1	4	17	19	1	1	0	0	0	0	0	45		

**TABLE 2 Continued**  
**FREQUENCY DISTRIBUTION TABLE SHOWING THE NUMBER OF SAMPLES WITHIN A GIVEN PERCENTAGE GROUPING**

County - City		Under 45	45	50	55	60	65	70	75	80	85	90	95	100	105	110	115	120	125	130	135	Over 140	Total Sales
<b>Griggs-</b>	Township	0	0	0	1	1	0	4	1	1	0	1	0	0	0	0	0	0	0	0	0	9	
	Urban	0	0	0	0	0	1	3	4	3	6	6	18	5	3	2	0	1	1	1	1	56	
<b>Hettinger-</b>	Township	1	1	1	1	0	3	0	1	1	0	0	0	0	0	0	0	0	0	0	0	9	
	Urban	0	0	0	0	1	0	1	2	0	2	6	11	21	5	1	0	0	0	0	0	51	
<b>Kidder-</b>	Township	2	1	2	1	2	4	2	1	1	3	0	0	5	0	1	2	0	0	0	0	29	
	Urban	1	0	2	0	1	2	2	5	3	8	1	5	3	0	1	1	2	2	1	1	46	
<b>LaMoure-</b>	Township	10	4	3	3	2	2	1	1	1	1	0	0	0	0	1	0	0	0	0	0	29	
	Urban	0	0	1	0	2	0	4	2	4	5	7	6	10	7	6	4	2	5	2	2	71	
<b>Logan-</b>	Township	1	2	6	0	5	1	1	0	0	0	1	1	1	1	0	0	0	0	0	0	20	
	Urban	1	0	2	0	0	2	2	2	4	3	6	12	11	8	3	1	2	1	1	2	69	
<b>McHenry-</b>	Township	6	0	2	3	1	4	3	4	3	5	1	1	1	3	0	0	0	1	0	0	39	
	Urban	4	1	2	0	1	3	2	6	3	5	6	3	8	1	4	1	1	1	1	0	71	
<b>McIntosh-</b>	Township	5	5	3	7	6	11	0	7	3	1	4	0	3	1	1	0	1	0	0	1	59	
	Urban	2	0	0	1	1	2	4	7	4	3	4	9	5	0	7	3	2	4	4	0	63	
<b>McKenzie-</b>	Township	4	3	3	3	4	1	1	0	0	2	2	1	0	0	1	0	0	0	0	0	26	
	Urban	0	0	0	0	0	1	2	1	2	3	10	17	13	1	6	3	2	3	1	1	71	
<b>McLean-</b>	Township	16	5	4	3	4	3	4	8	8	3	3	1	3	4	0	0	0	0	0	1	77	
	Urban	10	6	7	7	5	4	6	10	14	14	15	9	9	2	6	6	2	0	1	2	173	
<b>Mercer-</b>	Township	6	1	2	3	4	3	2	2	2	1	1	4	4	1	1	0	1	1	0	1	40	
	Urban	2	2	3	1	2	0	5	7	8	13	16	24	27	11	4	4	1	2	1	3	22	
<b>Morton-</b>	Township	15	4	10	6	8	9	15	11	16	5	5	0	7	0	2	1	0	2	0	0	3	
	Urban	6	2	5	3	1	3	3	4	4	6	6	7	13	3	4	5	0	2	2	1	119	
																					104		

**TABLE 2 Continued**  
**FREQUENCY DISTRIBUTION TABLE SHOWING THE NUMBER OF SAMPLES WITHIN A GIVEN PERCENTAGE GROUPING**

County - City		Under 45	45	50	55	60	65	70	75	80	85	90	95	100	105	110	115	120	125	130	135	Over 140	Total Sales
<b>Mandan-</b>	Urban	45	2	1	2	4	10	11	19	31	38	39	43	27	11	10	1	1	4	6	0	8	313
<b>Mounttrail-</b>	Township	8	3	2	1	3	1	1	2	4	0	0	0	1	1	0	1	0	1	0	0	2	31
	Urban	3	0	0	0	3	0	1	2	4	4	1	6	30	2	0	2	0	1	1	0	6	66
<b>Nelson-</b>	Township	1	1	0	3	2	1	0	1	2	1	2	1	5	2	3	1	0	0	1	0	3	30
	Urban	4	0	0	1	2	3	1	3	8	4	1	3	4	1	1	1	1	2	0	1	16	57
<b>Oliver-</b>	Township	0	0	4	3	2	1	0	2	0	0	0	1	0	0	0	0	0	0	0	0	0	13
	Urban	0	0	0	0	1	0	2	1	1	1	3	9	5	4	3	2	1	1	0	0	1	35
<b>Pembina-</b>	Township	12	6	3	5	6	0	0	2	0	0	1	0	1	0	0	1	0	0	1	1	2	41
	Urban	5	2	1	2	1	0	4	3	2	4	7	5	15	4	5	2	4	2	1	3	16	88
<b>Pierce-</b>	Township	0	0	0	1	0	2	0	0	1	0	1	0	0	0	0	0	0	1	0	1	0	7
	Urban	0	2	0	1	0	0	2	2	2	6	2	21	14	7	1	2	2	1	0	1	4	70
<b>Ramsey-</b>	Township	10	1	3	1	2	7	10	4	3	7	6	13	4	4	2	3	0	0	0	0	2	82
	Urban	0	1	2	1	1	1	0	1	0	2	2	2	22	0	2	0	0	0	2	1	12	52
<b>Devils Lake-</b>	Urban	3	1	1	2	1	0	5	11	21	19	10	17	11	6	7	2	2	3	1	0	13	136
<b>Ransom-</b>	Township	4	2	4	2	5	2	6	2	3	2	3	1	3	0	0	0	0	0	0	0	1	40
	Urban	1	0	0	1	3	2	3	4	4	7	6	17	16	1	5	2	3	0	1	0	14	90
<b>Renville-</b>	Township	2	0	0	1	3	4	5	1	1	2	1	0	0	0	0	0	0	1	0	0	2	23
	Urban	0	4	3	5	3	3	2	4	1	4	2	2	5	4	1	1	3	3	0	4	12	66
<b>Richland-</b>	Township	6	9	2	9	1	5	6	6	3	0	1	1	0	1	0	0	0	0	0	0	1	52
	Urban	1	0	0	2	2	3	5	4	6	8	8	8	18	3	2	6	2	2	2	0	7	89
<b>Wahpeton-</b>	Urban	0	0	0	0	0	0	2	5	4	14	20	16	19	9	5	3	1	3	0	2	1	104

**TABLE 2 Continued**  
**FREQUENCY DISTRIBUTION TABLE SHOWING THE NUMBER OF SAMPLES WITHIN A GIVEN PERCENTAGE GROUPING**

County - City		Under 45	45	50	55	60	65	70	75	80	85	90	95	100	105	110	115	120	125	130	135	Over 140	Total Sales	
<b>Rolette-</b>	Township	6	0	3	2	0	1	0	1	1	1	2	2	1	0	1	0	2	1	1	1	0	25	
	Urban	3	0	1	2	4	1	1	4	10	3	8	7	5	4	1	1	0	3	1	1	0	67	
<b>Sargent-</b>	Township	4	0	2	2	1	4	4	4	3	1	1	0	2	0	0	0	0	0	0	0	0	28	
	Urban	1	0	2	0	1	1	1	2	1	3	4	14	6	6	0	3	1	3	1	2	4	56	
<b>Sheridan-</b>	Township	2	1	2	1	3	2	2	0	0	3	4	2	0	2	0	0	1	0	0	0	3	28	
	Urban	1	0	0	0	0	3	0	1	1	2	1	5	11	2	1	1	0	1	0	0	6	36	
<b>Sioux-</b>	Township	4	1	1	0	1	0	0	2	0	0	2	1	0	0	0	0	0	0	0	0	0	12	
	Urban	4	0	1	1	1	1	0	0	0	1	5	13	3	0	0	0	0	0	0	0	0	33	
-31-	<b>Slope-</b>	Township	4	2	0	0	2	0	0	0	0	0	0	0	1	0	0	0	1	0	0	0	1	11
	Urban	2	0	0	0	0	0	0	1	1	1	1	1	3	3	1	0	0	1	0	0	0	3	18
<b>Stark-</b>	Township	7	4	2	4	2	1	3	2	1	3	12	2	3	1	0	1	1	0	0	0	0	1	50
	Urban	0	0	0	1	0	0	2	0	2	6	6	6	30	4	1	0	0	1	1	0	0	3	63
<b>Dickinson-</b>	Urban	1	0	0	0	0	0	5	0	17	32	44	36	24	13	6	7	2	3	3	0	2	195	
<b>Steele-</b>	Township	0	0	1	0	0	2	1	1	1	4	0	1	0	0	0	0	0	0	0	0	0	11	
	Urban	0	0	1	2	0	0	2	1	3	2	4	7	8	4	0	1	1	2	0	0	0	42	
<b>Stutsman-</b>	Township	6	5	13	7	6	4	3	8	0	2	2	5	3	3	1	0	1	0	1	1	3	74	
	Urban	1	0	1	1	2	2	3	2	4	4	3	2	25	5	2	2	0	1	1	1	3	65	
<b>Jamestown-</b>	Urban	3	1	3	5	6	10	12	11	15	30	37	37	28	11	11	3	4	3	4	1	7	242	
<b>Towner-</b>	Township	1	0	1	0	1	2	10	0	1	1	3	2	1	1	2	2	1	1	2	0	4	36	
	Urban	2	0	0	3	1	2	2	3	4	7	2	9	4	4	3	1	0	1	0	1	20	69	
<b>Traill-</b>	Township	1	4	3	7	3	4	3	4	3	1	1	0	2	1	2	0	2	1	0	0	4	46	
	Urban	5	2	2	2	3	8	5	4	8	10	15	17	14	9	2	2	0	2	2	1	20	133	

**TABLE 2 Continued**  
**FREQUENCY DISTRIBUTION TABLE SHOWING THE NUMBER OF SAMPLES WITHIN A GIVEN PERCENTAGE GROUPING**

County - City		Under 45	45	50	55	60	65	70	75	80	85	90	95	100	105	110	115	120	125	130	135	Over 140	Total Sales
<b>Walsh-</b>	Township	4	1	1	4	6	2	1	4	1	3	0	1	3	5	1	0	1	0	0	4	42	
	Urban	3	0	0	1	2	2	4	1	5	3	5	2	18	3	4	3	5	2	2	0	17	82
<b>Grafton-</b>	Urban	0	0	1	0	1	1	1	2	3	6	6	16	4	4	3	3	3	0	1	10	66	
<b>Ward-</b>	Township	15	5	9	14	8	12	9	15	15	13	19	21	18	7	4	2	5	2	0	1	11	205
	Urban	10	5	2	3	0	9	11	9	14	23	28	40	27	14	16	8	7	2	5	3	39	275
<b>Minot-</b>	Urban	8	0	2	5	3	6	8	18	41	90	107	126	94	27	18	10	8	3	1	0	8	583
<b>Wells-</b>	Township	3	1	2	3	4	2	4	5	3	2	1	1	1	0	1	0	1	1	0	1	37	
	Urban	0	0	2	2	0	2	4	5	6	4	10	3	8	3	0	1	3	0	0	2	11	66
<b>Williams-</b>	Township	20	10	6	9	14	6	5	4	4	4	3	3	1	1	0	0	0	1	0	1	6	98
	Urban	1	0	2	1	5	4	3	1	3	3	3	5	8	6	2	2	0	4	2	2	11	68
<b>Williston-</b>	Urban	1	0	0	0	6	5	6	10	25	41	37	29	17	10	10	7	6	3	1	0	5	219
Total State-	Township	323	123	147	167	166	168	157	154	138	130	129	115	108	60	33	22	23	19	10	10	92	2,294
Total State-	Urban	241	74	87	94	167	206	323	497	863	1,242	1,340	1,292	1,169	408	266	173	122	121	80	59	611	9,435
Grand Total-		564	197	234	261	333	374	480	651	1,001	1,372	1,469	1,407	1,277	468	299	195	145	140	90	69	703	11,729

**Table 3**  
**Characteristics of the Sample**

County	Residential				Commercial			
	2003 Sales	Old Sales	Appraisals	Total	2003 Sales	Old Sales	Appraisals	Total
<b>Adams</b>	23	36	0	59	5	6	9	20
<b>Barnes</b>	24	27	0	51	1	11	18	30
<b>City of Valley City</b>	66	0	0	66	6	10	15	31
<b>Benson</b>	25	17	0	42	2	14	14	30
<b>Billings</b>	1	1	9	11	0	1	6	7
<b>Bottineau</b>	60	0	0	60	6	18	6	30
<b>Bowman</b>	40	0	0	40	6	7	1	14
<b>Burke</b>	12	29	0	41	0	1	29	30
<b>Burleigh</b>	58	0	0	58	5	1	8	14
<b>City of Bismarck</b>	756	0	0	756	29	26	0	55
<b>Cass</b>	271	0	0	271	15	26	0	41
<b>City of Fargo</b>	1,255	0	0	1,255	42	0	0	42
<b>City of West Fargo</b>	356	0	0	356	18	22	0	40
<b>Cavalier</b>	26	24	0	50	3	8	19	30
<b>Dickey</b>	48	0	0	48	4	14	11	29
<b>Divide</b>	13	25	0	38	2	4	4	10
<b>Dunn</b>	12	25	0	37	0	1	13	14
<b>Eddy</b>	21	11	0	32	4	0	5	9
<b>Emmons</b>	30	0	0	30	2	12	9	23
<b>Foster</b>	25	23	0	48	2	4	10	16
<b>Golden Valley</b>	12	23	0	35	1	6	4	11
<b>Grand Forks</b>	157	0	0	157	8	17	5	30
<b>City of Grand Forks</b>	638	0	0	638	36	0	0	36
<b>Grant</b>	13	22	0	35	2	5	3	10
<b>Griggs</b>	14	25	0	39	2	5	9	16
<b>Hettinger</b>	20	15	0	35	0	4	9	13
<b>Kidder</b>	9	24	0	33	3	5	0	8
<b>LaMoure</b>	23	20	0	43	0	2	26	28
<b>Logan</b>	25	25	0	50	3	6	6	15
<b>McHenry</b>	33	0	0	33	4	17	9	30
<b>McIntosh</b>	18	21	0	39	3	9	9	21
<b>McKenzie</b>	27	21	0	48	2	6	13	21
<b>McLean</b>	116	0	0	116	9	25	0	34

**Table 3**  
**Characteristics of the Sample**

	Residential			Commercial				
County	2003 Sales	Old Sales	Appraisals	2003 Sales	Old Sales	Appraisals	Total	
<b>Mercer</b>	112	0	0	112	5	13	22	40
<b>Morton</b>	87	0	0	87	16	17	0	33
<b>City of Mandan</b>	218	0	0	218	9	22	0	31
<b>Mountrail</b>	16	18	0	34	1	3	26	30
<b>Nelson</b>	35	0	0	35	1	18	1	20
<b>Oliver</b>	7	25	0	32	1	0	3	4
<b>Pembina</b>	55	0	0	55	4	21	5	30
<b>Pierce</b>	38	0	0	38	3	6	21	30
<b>Ramsey</b>	38	0	0	38	0	3	21	24
<b>City of Devils Lake</b>	98	0	0	98	11	17	7	35
<b>Ransom</b>	59	0	0	59	2	2	26	30
<b>Renville</b>	25	18	0	43	2	14	4	20
<b>Richland</b>	63	0	0	63	3	11	16	30
<b>City of Wahpeton</b>	74	0	0	74	2	19	9	30
<b>Rolette</b>	35	0	0	35	3	7	19	29
<b>Sargent</b>	30	0	0	30	0	3	13	16
<b>Sheridan</b>	9	22	0	31	2	1	2	5
<b>Sioux</b>	4	8	15	27	1	0	5	6
<b>Slope</b>	0	9	5	14	2	2	0	4
<b>Stark</b>	40	0	0	40	2	4	27	33
<b>City of Dickinson</b>	153	0	0	153	5	28	0	33
<b>Steele</b>	15	15	0	30	1	3	8	12
<b>Stutsman</b>	40	0	0	40	4	6	20	30
<b>City of Jamestown</b>	199	0	0	199	15	19	0	34
<b>Towner</b>	22	23	0	45	1	11	12	24
<b>Traill</b>	105	0	0	105	8	31	0	39
<b>Walsh</b>	49	0	0	49	4	12	14	30
<b>City of Grafton</b>	36	0	0	36	12	11	7	30
<b>Ward</b>	179	0	0	179	8	25	0	33
<b>City of Minot</b>	510	0	0	510	32	0	0	32
<b>Wells</b>	38	0	0	38	4	16	10	30
<b>Williams</b>	56	0	0	56	3	20	7	30
<b>City of Williston</b>	185	0	0	185	10	23	0	33
County Total	2,313	552	29	2,894	175	484	537	1,196
City Total	4,544	0	0	4,544	227	197	38	462
State Total	6,857	552	29	7,438	402	681	575	1,658

**Table 4**  
**Median Ratios and Coefficients of Dispersion for Residential Property**

Residential

County	Median Ratio				COD			
	2001	2002	2003	2004	2001	2002	2003	2004
<b>Adams</b>	103.6	113.6	97.6	100.4	0.20	0.28	0.63	0.93
<b>Barnes</b>	97.5	90.4	90.1	94.3	0.27	0.34	0.28	0.57
<b>City of Valley City</b>	98.8	97.3	97.7	98.6	0.07	0.06	0.07	0.09
<b>Benson</b>	95.1	93.7	95.2	100.7	0.21	0.25	0.30	0.23
<b>Billings</b>	98.6	100.0	100.0	100.0	0.11	0.02	0.06	0.02
<b>Bottineau</b>	99.3	96.4	91.1	94.9	0.38	0.32	0.32	0.36
<b>Bowman</b>	100.9	104.0	100.1	104.8	0.22	0.21	0.27	0.25
<b>Burke</b>	100.7	98.9	101.6	100.9	0.36	0.32	0.61	0.12
<b>Burleigh</b>	92.1	93.7	94.6	91.2	0.08	0.06	0.06	0.08
<b>City of Bismarck</b>	94.2	94.3	93.7	91.9	0.04	0.06	0.05	0.06
<b>Cass</b>	92.6	91.3	89.3	86.4	0.23	0.24	0.18	0.20
<b>City of Fargo</b>	94.1	90.7	92.4	87.5	0.09	0.08	0.10	0.10
<b>City of West Fargo</b>	93.9	93.7	94.0	89.8	0.07	0.08	0.08	0.09
<b>Cavalier</b>	100.1	98.1	100.1	96.6	0.28	0.22	0.18	0.20
<b>Dickey</b>	95.5	86.4	97.5	94.0	0.25	0.32	0.65	0.26
<b>Divide</b>	96.4	98.7	107.0	99.1	0.59	0.40	0.34	0.57
<b>Dunn</b>	97.3	97.1	97.2	97.0	0.19	0.11	0.12	0.12
<b>Eddy</b>	98.2	100.0	100.8	95.1	0.14	0.26	0.20	0.15
<b>Emmons</b>	100.0	104.6	115.3	101.5	0.43	0.22	0.49	0.33
<b>Foster</b>	98.0	98.2	98.3	97.2	0.15	0.14	0.15	0.29
<b>Golden Valley</b>	97.1	96.8	91.0	97.3	0.15	0.21	0.53	0.48
<b>Grand Forks</b>	96.3	92.2	91.0	90.0	0.28	0.50	0.38	0.52
<b>City of Grand Forks</b>	96.9	94.3	92.8	90.0	0.07	0.08	0.07	0.07
<b>Grant</b>	97.0	99.5	98.7	99.3	0.07	0.06	0.05	0.06
<b>Griggs</b>	98.9	97.9	97.4	96.9	0.09	0.09	0.10	0.11
<b>Hettinger</b>	98.9	100.0	97.3	100.0	0.08	0.10	0.11	0.08
<b>Kidder</b>	92.3	100.5	97.6	93.6	0.35	0.27	0.28	0.26
<b>LaMoure</b>	95.3	94.2	93.0	104.0	0.23	0.22	0.23	0.19
<b>Logan</b>	101.0	100.0	100.0	99.3	0.19	0.19	0.25	0.20
<b>McHenry</b>	95.7	97.2	98.8	96.3	0.21	1.57	0.97	0.66
<b>McIntosh</b>	104.0	98.4	96.9	96.9	0.30	0.25	0.19	0.20
<b>McKenzie</b>	102.7	96.5	98.2	99.8	0.15	0.12	0.15	0.14
<b>McLean</b>	97.3	100.7	90.9	90.6	0.45	0.29	0.44	0.62

**Table 4 Continued**  
**Median Ratios and Coefficients of Dispersion for Residential Property**

Residential

County	Median Ratio				COD			
	2001	2002	2003	2004	2001	2002	2003	2004
<b>Mercer</b>	101.0	99.7	95.8	97.4	0.25	0.17	0.21	0.30
<b>Morton</b>	93.0	95.6	92.3	93.6	0.29	0.33	0.40	0.38
<b>City of Mandan</b>	95.1	92.6	93.2	92.6	0.12	0.07	0.09	0.14
<b>Mountrail</b>	99.7	95.9	85.7	98.3	0.22	0.26	0.35	0.32
<b>Nelson</b>	96.7	101.7	97.7	96.2	0.63	0.54	0.77	0.50
<b>Oliver</b>	100.1	99.5	98.8	101.5	0.09	0.12	0.13	0.12
<b>Pembina</b>	101.8	93.4	100.2	102.2	0.36	0.35	0.54	0.57
<b>Pierce</b>	95.8	93.8	92.9	101.0	0.31	0.32	0.21	0.18
<b>Ramsey</b>	95.5	96.4	95.4	94.2	0.16	0.15	0.16	0.20
<b>City of Devils Lake</b>	95.2	92.2	96.9	90.5	0.25	0.18	0.18	0.21
<b>Ransom</b>	93.6	94.8	98.0	94.9	0.30	0.32	0.22	0.39
<b>Renville</b>	96.2	96.6	96.2	95.3	0.46	0.54	0.53	0.52
<b>Richland</b>	98.4	96.9	95.0	92.0	0.20	0.22	0.16	0.22
<b>City of Wahpeton</b>	96.5	90.9	98.1	93.6	0.12	0.16	0.20	0.10
<b>Rolette</b>	97.3	110.7	98.1	83.9	0.46	0.44	0.41	0.39
<b>Sargent</b>	96.7	90.8	95.7	98.5	0.28	0.27	0.23	0.18
<b>Sheridan</b>	101.4	96.8	98.8	100.9	0.31	0.23	0.89	0.63
<b>Sioux</b>	100.5	99.3	100.0	97.1	0.02	0.80	1.90	0.34
<b>Slope</b>	99.4	101.3	100.0	100.9	0.30	0.39	0.35	0.37
<b>Stark</b>	95.1	93.4	94.1	93.9	0.11	0.09	0.12	0.08
<b>City of Dickinson</b>	96.6	94.6	94.9	94.7	0.09	0.09	0.10	0.08
<b>Steele</b>	102.8	95.6	93.3	100.0	0.42	0.21	0.25	0.30
<b>Stutsman</b>	95.3	96.2	98.3	94.6	0.24	0.24	0.25	0.22
<b>City of Jamestown</b>	94.7	93.9	95.6	93.5	0.16	0.15	0.16	0.15
<b>Towner</b>	104.8	108.3	96.0	96.8	0.94	0.78	0.85	0.66
<b>Traill</b>	97.8	89.9	96.1	92.8	0.30	0.35	0.31	0.30
<b>Walsh</b>	95.4	103.0	95.6	100.0	0.39	0.23	0.41	0.52
<b>City of Grafton</b>	89.7	98.4	97.6	100.0	0.37	0.17	0.17	0.14
<b>Ward</b>	93.8	97.9	99.4	93.2	0.26	0.23	0.46	0.33
<b>City of Minot</b>	97.4	98.3	96.6	95.5	0.09	0.07	0.08	0.13
<b>Wells</b>	93.7	99.9	99.5	91.7	0.44	0.54	0.28	0.30
<b>Williams</b>	96.7	94.5	89.1	91.1	0.26	0.30	0.22	0.28
<b>City of Williston</b>	96.6	95.4	95.3	91.2	0.10	0.12	0.11	0.11
<b>State</b>	96.0	94.7	94.4	92.1	0.18	0.18	0.20	0.20

**Table 5**  
**Median Ratios and Coefficients of Dispersion for Commercial Property**

Commercial

County	Median Ratio				COD			
	2001	2002	2003	2004	2001	2002	2003	2004
<b>Adams</b>	100.0	100.0	100.1	100.8	0.04	0.26	0.17	0.58
<b>Barnes</b>	100.0	99.5	111.3	98.6	0.19	0.18	1.11	0.69
<b>City of Valley City</b>	99.9	102.1	96.6	100.0	0.03	0.04	0.05	0.05
<b>Benson</b>	100.0	100.0	100.0	100.0	0.21	0.37	0.25	0.08
<b>Billings</b>	100.0	100.0	100.0	100.0	0.00	0.00	0.00	0.00
<b>Bottineau</b>	100.9	98.9	99.9	95.5	0.20	0.22	0.22	0.23
<b>Bowman</b>	99.6	99.0	97.8	97.7	0.26	0.22	0.17	0.22
<b>Burke</b>	100.0	100.1	100.0	100.0	0.01	0.14	0.00	0.00
<b>Burleigh</b>	98.8	98.1	97.8	97.2	0.03	0.04	0.03	0.08
<b>City of Bismarck</b>	93.5	95.1	94.3	92.3	0.10	0.08	0.07	0.09
<b>Cass</b>	97.7	96.9	101.0	99.3	0.40	0.33	0.27	0.32
<b>City of Fargo</b>	90.8	93.4	93.4	92.5	0.18	0.15	0.17	0.19
<b>City of West Fargo</b>	96.8	95.4	97.5	95.8	0.14	0.12	0.11	0.17
<b>Cavalier</b>	97.1	98.7	98.7	98.6	0.08	0.07	0.11	0.14
<b>Dickey</b>	98.7	98.6	95.9	99.0	0.25	0.13	0.14	0.13
<b>Divide</b>	105.0	102.8	104.5	101.3	0.28	0.28	0.28	0.24
<b>Dunn</b>	100.5	102.7	101.6	99.0	0.03	0.05	0.04	0.06
<b>Eddy</b>	100.0	100.0	100.0	100.8	0.00	0.00	0.08	0.13
<b>Emmons</b>	100.0	100.0	100.0	98.2	0.14	0.51	0.23	0.16
<b>Foster</b>	100.0	100.0	100.0	100.3	0.00	0.00	0.14	0.10
<b>Golden Valley</b>	100.7	102.3	100.0	100.8	0.05	0.10	0.13	0.30
<b>Grand Forks</b>	104.3	100.0	97.7	100.0	0.65	0.38	0.49	0.54
<b>City of Grand Forks</b>	97.3	97.0	93.4	94.9	0.12	0.12	0.12	0.13
<b>Grant</b>	100.0	100.3	101.0	99.7	0.07	0.94	0.04	0.03
<b>Griggs</b>	97.1	98.6	98.4	93.1	0.11	0.07	0.11	0.12
<b>Hettinger</b>	100.0	100.0	100.0	100.0	0.03	0.01	0.02	0.01
<b>Kidder</b>	103.0	99.6	95.6	98.5	0.27	0.30	0.32	0.21
<b>LaMoure</b>	102.3	102.3	101.5	101.5	0.10	0.12	0.10	0.10
<b>Logan</b>	98.5	100.3	100.3	100.2	0.09	0.06	0.08	0.06
<b>McHenry</b>	100.0	100.0	100.0	100.0	0.39	0.67	0.58	0.51
<b>McIntosh</b>	100.5	99.0	98.0	99.9	0.14	0.12	0.11	0.12
<b>McKenzie</b>	100.9	100.0	100.0	99.6	0.18	0.10	0.07	0.10
<b>McLean</b>	100.9	108.1	93.0	97.8	1.09	0.79	0.74	0.77

**Table 5 Continued**  
**Median Ratios and Coefficients of Dispersion for Commercial Property**

Commercial

County	Median Ratio				COD			
	2001	2002	2003	2004	2001	2002	2003	2004
<b>Mercer</b>	98.2	99.0	97.8	100.0	0.04	0.04	0.04	0.04
<b>Morton</b>	100.0	100.0	100.0	100.0	0.40	0.75	0.79	0.73
<b>City of Mandan</b>	94.5	94.2	90.2	91.1	0.15	0.17	0.15	0.15
<b>Mountrail</b>	100.0	100.0	100.0	100.0	0.02	0.03	0.35	0.04
<b>Nelson</b>	95.9	95.9	95.9	95.9	1.52	1.51	0.49	0.45
<b>Oliver</b>	98.5	98.6	98.5	98.7	0.00	0.00	0.00	0.00
<b>Pembina</b>	100.0	100.0	95.7	100.0	0.43	0.27	0.26	0.22
<b>Pierce</b>	101.7	104.5	101.9	99.0	0.07	0.08	0.04	0.03
<b>Ramsey</b>	100.0	100.0	100.0	100.0	0.08	0.04	0.03	0.03
<b>City of Devils Lake</b>	95.6	95.9	95.9	97.1	0.22	0.23	0.23	0.23
<b>Ransom</b>	98.3	100.2	99.8	100.2	0.08	0.03	0.03	0.04
<b>Renville</b>	103.8	101.9	103.4	103.4	0.26	0.28	0.32	0.28
<b>Richland</b>	100.0	100.0	97.4	100.0	0.16	0.10	0.16	0.09
<b>City of Wahpeton</b>	98.1	100.0	100.0	100.0	0.15	0.12	0.13	0.08
<b>Rolette</b>	99.0	96.5	101.2	98.8	0.24	0.11	0.12	0.18
<b>Sargent</b>	97.4	99.7	106.1	98.3	0.13	0.60	0.09	0.05
<b>Sheridan</b>	99.5	100.3	99.8	100.0	0.00	0.00	0.00	0.00
<b>Sioux</b>	99.6	98.0	108.4	93.9	0.00	0.00	0.00	0.00
<b>Slope</b>	100.0	100.0	100.0	97.5	0.00	0.00	0.00	0.00
<b>Stark</b>	100.0	100.0	100.0	100.0	0.04	0.32	0.32	0.03
<b>City of Dickinson</b>	98.6	93.0	98.3	96.7	0.12	0.10	0.12	0.12
<b>Steele</b>	97.3	98.3	98.5	98.3	0.13	0.09	0.07	0.05
<b>Stutsman</b>	100.0	100.0	100.0	100.0	0.11	0.10	0.15	0.06
<b>City of Jamestown</b>	96.4	95.0	96.3	95.8	0.17	0.11	0.13	0.13
<b>Towner</b>	99.8	95.2	108.4	105.8	0.39	0.40	0.47	0.53
<b>Traill</b>	100.0	99.7	100.1	99.6	0.46	0.40	0.35	0.37
<b>Walsh</b>	100.0	100.0	100.0	100.0	0.23	0.23	0.16	0.15
<b>City of Grafton</b>	106.7	100.7	102.0	102.4	0.26	0.31	0.51	0.36
<b>Ward</b>	98.9	98.7	98.9	97.0	0.19	0.20	0.14	0.12
<b>City of Minot</b>	100.1	99.3	100.7	95.9	0.17	0.13	0.10	0.11
<b>Wells</b>	100.0	100.0	100.0	97.5	0.40	0.48	0.20	0.22
<b>Williams</b>	100.0	95.9	103.3	98.3	0.21	0.18	0.21	0.22
<b>City of Williston</b>	99.2	101.1	100.4	101.5	0.17	0.16	0.16	0.15
<b>State</b>	100.0	100.0	100.0	100.0	0.22	0.23	0.22	0.20

**Table 6**  
**2004 Median Ratios and Changes by the State Board of Equalization**

Residential

County	Median Ratio	* Adjustment Worksheet	Indicated Change	State Board Change
<b>Adams</b>	100.4	102.0	-2%	0.0%
<b>Barnes</b>	94.3	103.4	-4%	0.0%
<b>City of Valley City</b>	98.6	98.6	1%	0.0%
<b>Benson</b>	100.7	101.1	-2%	0.0%
<b>Billings</b>	100.0	102.0	-2%	0.0%
<b>Bottineau *</b>	94.9	115.7	-14%	0.0%
<b>Bowman</b>	104.8	104.6	-5%	0.0%
<b>Burke</b>	100.9	101.4	-2%	0.0%
<b>Burleigh</b>	91.2	95.0	5%	0.0%
<b>City of Bismarck</b>	91.9	96.3	3%	0.0%
<b>Cass</b>	86.4	96.0	4%	0.0%
<b>City of Fargo</b>	87.5	96.1	4%	0.0%
<b>City of West Fargo</b>	89.8	96.6	3%	0.0%
<b>Cavalier</b>	96.6	97.5	2%	0.0%
<b>Dickey</b>	94.0	95.9	4%	0.0%
<b>Divide</b>	99.1	98.9	1%	0.0%
<b>Dunn</b>	97.0	97.5	2%	0.0%
<b>Eddy</b>	95.1	97.2	2%	0.0%
<b>Emmons</b>	101.5	102.0	-2%	0.0%
<b>Foster</b>	97.2	100.9	-1%	0.0%
<b>Golden Valley</b>	97.3	99.2	0%	0.0%
<b>Grand Forks</b>	90.0	95.9	4%	0.0%
<b>City of Grand Forks</b>	90.0	95.8	4%	0.0%
<b>Grant</b>	99.3	100.7	-1%	0.0%
<b>Griggs</b>	96.9	97.3	2%	0.0%
<b>Hettinger</b>	100.0	101.5	-2%	0.0%
<b>Kidder</b>	93.6	96.5	3%	0.0%
<b>LaMoure</b>	104.0	103.9	-4%	0.0%
<b>Logan</b>	99.3	98.5	1%	0.0%
<b>McHenry</b>	96.3	99.5	0%	0.0%
<b>McIntosh</b>	96.9	97.0	3%	0.0%
<b>McKenzie</b>	99.8	99.4	0%	0.0%
<b>McLean</b>	90.6	95.7	4%	0.0%

\*Adjustment worksheet ratios are the result of increases and decreases of property after changes in the county.

The State Board of Equalization allows a 5% tolerance of the median ratio after the adjustment worksheet is completed. A change is made only if the indicated change is more than plus or minus 5%.

\* Bottineau County conducted a reassessment of Roland Township, which includes lakeshore property at Lake Metigoshe.

The Roland Township increase skewed the results of the sales ratio adjustment worksheet. Excluding the Roland Township reassessment, Bottineau County residential assessment need a 5 percent increase and are within the tolerance.

**Table 6 Continued**  
**2004 Median Ratios and Changes by the State Board of Equalization**

Residential

County	Median Ratio	* Adjustment Worksheet	Indicated Change	State Board Change
<b>Mercer</b>	97.4	99.2	0%	0.0%
<b>Morton</b>	93.6	97.3	2%	0.0%
<b>City of Mandan</b>	92.6	95.2	5%	0.0%
<b>Mountrail</b>	98.3	98.5	1%	0.0%
<b>Nelson</b>	96.2	96.2	3%	0.0%
<b>Oliver</b>	101.5	101.5	-2%	0.0%
<b>Pembina</b>	102.2	100.6	-1%	0.0%
<b>Pierce</b>	101.0	101.2	-2%	0.0%
<b>Ramsey</b>	94.2	97.7	2%	0.0%
<b>City of Devils Lake</b>	90.5	95.8	4%	0.0%
<b>Ransom</b>	94.9	95.7	4%	0.0%
<b>Renville</b>	95.3	95.3	4%	0.0%
<b>Richland</b>	92.0	102.6	-3%	0.0%
<b>City of Wahpeton</b>	93.6	97.5	2%	0.0%
<b>Rolette</b>	83.9	95.0	5%	0.0%
<b>Sargent</b>	98.5	99.5	0%	0.0%
<b>Sheridan</b>	100.9	101.0	-1%	0.0%
<b>Sioux</b>	97.1	104.1	-4%	0.0%
<b>Slope</b>	100.9	102.7	-3%	0.0%
<b>Stark</b>	93.9	96.7	3%	0.0%
<b>City of Dickinson</b>	94.7	101.0	-2%	0.0%
<b>Steele *</b>	100.0	105.5	-6%	0.0%
<b>Stutsman</b>	94.6	99.3	0%	0.0%
<b>City of Jamestown</b>	93.5	96.3	3%	0.0%
<b>Towner</b>	96.8	97.1	2%	0.0%
<b>Traill</b>	92.8	99.0	0%	0.0%
<b>Walsh</b>	100.0	101.2	-2%	0.0%
<b>City of Grafton</b>	100.0	100.0	-1%	0.0%
<b>Ward</b>	93.2	98.3	1%	0.0%
<b>City of Minot</b>	95.5	99.0	1%	0.0%
<b>Wells</b>	91.7	98.5	1%	0.0%
<b>Williams</b>	91.1	96.6	3%	0.0%
<b>City of Williston</b>	91.2	97.7	2%	0.0%
<b>State</b>	92.1			

\* City residential property in Steele County was professionally reassessed recently. Also, the local assessor for Golden Lake Township increased the value of 126 lake lots. That lakeshore increase skewed the results of the sales ratio adjustment worksheet. Excluding the lakeshore lots increase, Steele County residential property assessments need only a 2 percent decrease and are within tolerance.

**Table 7**  
**2004 Median Ratios and Changes by the State Board of Equalization**

Commercial

County	Median Ratio	* Adjustment Worksheet	Indicated Change	State Board Change
<b>Adams</b>	100.8	100.6	-1%	0.0%
<b>Barnes</b>	98.6	99.7	0%	0.0%
<b>City of Valley City</b>	100.0	100.4	-1%	0.0%
<b>Benson</b>	100.0	97.8	2%	0.0%
<b>Billings</b>	100.0	102.3	-3%	0.0%
<b>Bottineau *</b>	95.5	110.2	-10%	0.0%
<b>Bowman</b>	97.7	97.1	3%	0.0%
<b>Burke</b>	100.0	99.8	0%	0.0%
<b>Burleigh</b>	97.2	102.9	-3%	0.0%
<b>City of Bismarck *</b>	92.3	94.5	5%	0.0%
<b>Cass</b>	99.3	102.9	-3%	0.0%
<b>City of Fargo</b>	92.5	96.1	4%	0.0%
<b>City of West Fargo</b>	95.8	99.8	0%	0.0%
<b>Cavalier</b>	98.6	97.1	2%	0.0%
<b>Dickey</b>	99.0	96.6	3%	0.0%
<b>Divide</b>	101.3	101.3	-2%	0.0%
<b>Dunn</b>	99.0	99.3	0%	0.0%
<b>Eddy</b>	100.8	104.2	-4%	0.0%
<b>Emmons</b>	98.2	97.8	2%	0.0%
<b>Foster</b>	100.3	103.4	-4%	0.0%
<b>Golden Valley</b>	100.8	100.0	0%	0.0%
<b>Grand Forks</b>	100.0	102.1	-3%	0.0%
<b>City of Grand Forks</b>	94.9	98.8	1%	0.0%
<b>Grant</b>	99.7	99.8	0%	0.0%
<b>Griggs</b>	93.1	94.8	5%	0.0%
<b>Hettinger</b>	100.0	100.1	-1%	0.0%
<b>Kidder</b>	98.5	97.9	2%	0.0%
<b>LaMoure</b>	101.5	101.5	-2%	0.0%
<b>Logan</b>	100.2	98.7	1%	0.0%
<b>McHenry</b>	100.0	97.7	2%	0.0%
<b>McIntosh</b>	99.9	99.7	0%	0.0%
<b>McKenzie</b>	99.6	99.5	0%	0.0%
<b>McLean</b>	97.8	97.5	2%	0.0%

\* Adjustment worksheet ratios are the result of increases and decreases of property after changes in the county.

The State Board of Equalization allows a 5% tolerance of the median ratio after the adjustment worksheet is completed. A change is made only if the indicated change is more than plus or minus 5%.

\* The city of Bismarck's online transmission of sales ratio data did not transfer the current true and full market values. The correct median value for the city of Bismarck is 98.7%.

\* Bottineau County conducted a reassessment of Roland Township, which includes lakeshore property at Lake Metigoshe. The Roland Township increase skewed the results of the sales ratio adjustment worksheet. Excluding the Roland Township reassessment, Bottineau County commercial assessment need a 5 percent increase and are within the tolerance.

**Table 7 Continued**  
**2004 Median Ratios and Changes by the State Board of Equalization**

Commercial

County	Median Ratio	* Adjustment Worksheet	Indicated Change	State Board Change
<b>Mercer</b>	100.0	99.6	0%	0.0%
<b>Morton</b>	100.0	99.6	0%	0.0%
<b>City of Mandan</b>	91.1	94.6	5%	0.0%
<b>Mountrail</b>	100.0	100.1	-1%	0.0%
<b>Nelson</b>	95.9	94.4	5%	0.0%
<b>Oliver</b>	98.7	98.7	1%	0.0%
<b>Pembina</b>	100.0	98.8	1%	0.0%
<b>Pierce</b>	99.0	97.7	2%	0.0%
<b>Ramsey</b>	100.0	101.3	-2%	0.0%
<b>City of Devils Lake</b>	97.1	96.7	3%	0.0%
<b>Ransom</b>	100.2	100.3	-1%	0.0%
<b>Renville</b>	103.4	103.4	-4%	0.0%
<b>Richland</b>	100.0	102.0	-2%	0.0%
<b>City of Wahpeton</b>	100.0	101.7	-2%	0.0%
<b>Rolette</b>	98.8	98.4	1%	0.0%
<b>Sargent</b>	98.3	97.0	3%	0.0%
<b>Sheridan</b>	100.0	99.9	0%	0.0%
<b>Sioux</b>	93.9	98.8	1%	0.0%
<b>Slope</b>	97.5	97.4	2%	0.0%
<b>Stark</b>	100.0	99.8	0%	0.0%
<b>City of Dickinson</b>	96.7	96.5	3%	0.0%
<b>Steele</b>	98.3	98.2	1%	0.0%
<b>Stutsman</b>	100.0	100.0	-1%	0.0%
<b>City of Jamestown</b>	95.8	96.0	4%	0.0%
<b>Towner</b>	105.8	103.2	-4%	0.0%
<b>Traill</b>	99.6	102.9	-3%	0.0%
<b>Walsh</b>	100.0	99.4	0%	0.0%
<b>City of Grafton</b>	102.4	101.5	-2%	0.0%
<b>Ward</b>	97.0	97.8	2%	0.0%
<b>City of Minot</b>	95.9	96.0	4%	0.0%
<b>Wells</b>	97.5	97.2	2%	0.0%
<b>Williams</b>	98.3	98.8	1%	0.0%
<b>City of Williston</b>	101.5	100.0	0%	0.0%
State	100.0			

**Table 8**  
**Average Prices Per Acre and Median Ratios for Agricultural Land**

County	No. of Sales	Avg. Price Per Acre	Median Ratio
<b>Adams</b>	15	371	45.2
<b>Barnes</b>	33	494	69.1
<b>Benson</b>	24	349	74.7
<b>Billings</b>	4	#N/A	35.2
<b>Bottineau</b>	21	495	64.5
<b>Bowman</b>	1	#N/A	55.5
<b>Burke</b>	23	334	73.5
<b>Burleigh</b>	21	288	62.7
<b>Cass</b>	52	896	55.0
<b>Cavalier</b>	15	539	61.0
<b>Dickey</b>	19	461	62.7
<b>Divide</b>	3	#N/A	74.5
<b>Dunn</b>	16	306	43.3
<b>Eddy</b>	25	314	72.6
<b>Emmons</b>	31	276	66.6
<b>Foster</b>	19	360	82.5
<b>Golden Valley</b>	20	336	60.6
<b>Grand Forks</b>	40	630	82.7
<b>Grant</b>	17	212	55.4
<b>Griggs</b>	8	349	72.0
<b>Hettinger</b>	9	351	65.2
<b>Kidder</b>	19	243	69.7
<b>LaMoure</b>	28	638	50.2
<b>Logan</b>	20	277	60.5
<b>McHenry</b>	34	266	76.1
<b>McIntosh</b>	54	263	66.9
<b>McKenzie</b>	19	270	54.6
<b>McLean</b>	31	402	78.6
<b>Mercer</b>	25	291	64.6
<b>Morton</b>	39	288	55.0
<b>Mountrail</b>	10	297	58.6
<b>Nelson</b>	26	256	101.0
<b>Oliver</b>	12	259	57.4
<b>Pembina</b>	30	1010	53.9
<b>Pierce</b>	7	281	81.9
<b>Ramsey</b>	25	319	88.5
<b>Ransom</b>	29	610	66.1
<b>Renville</b>	15	465	68.1
<b>Richland</b>	35	885	55.8
<b>Rolette</b>	17	371	89.9
<b>Sargent</b>	25	663	70.3
<b>Sheridan</b>	27	235	86.0
<b>Sioux</b>	12	203	57.6
<b>Slope</b>	11	208	47.7
<b>Stark</b>	22	347	50.5
<b>Steele</b>	11	495	83.3
<b>Stutsman</b>	47	465	56.3
<b>Towner</b>	36	356	91.0
<b>Traill</b>	28	759	68.3
<b>Walsh</b>	29	705	72.0
<b>Ward</b>	31	377	58.3
<b>Wells</b>	30	406	75.0
<b>Williams</b>	55	345	54.3
<b>State</b>	1,255	346	65.4

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